# **EXHIBIT 64**

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## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 3 of 196 PageID #: 3279

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361

Invoice: 3314

PROFESSIONAL SERVICES:

3.300.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED RELATED TO CONTROLLERSHIP FUNCTIONS:

INTERIM VISITS TO THE DEALERSHIP AS REQUESTED ON MAY 23, 2017 TO ASSIST JACKIE WITH BANK RECONCILIATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILIATIONS, SALES TAX FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS
BOB SEIBEL 10 HOURS
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 4 of 196 PageID #: 3280

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3314

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED Related to controllership functions

INTERIM VISITS TO THE DEALERSHIP AS REQUESTED ON MAY 23, 2017 TO ASSIST JACKIE WITH BANK RECONCILIATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILIATIONS, SALES TAX FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS
BOB SEIBEL 10 HOURS
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00

#### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 5 of 196 PageID # 3281

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## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 6 of 196 PageID #: 3282

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361

Invoice: 3310

PROFESSIONAL SERVICES:

7.920.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED RELATED TO CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS REQUESTED ON MAY 3 AND 4, 2017 TO ASSIST JACKIE WITH BANK RECONCILIATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILIATIONS, SALES TAX FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS

314.00

LODGING

ACCOUNTANTS
BOB SEIBEL 20 HOURS
DAVID KUMOR 20 HOURS
RANDY FRANZEN 8 HOURS

Invoice Total

\$8,234.00

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3310

PROFESSIONAL SERVICES:

7.920.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED: Related to controllership functions:

INTERIM VISIT TO THE DEALERSHIP AS REQUESTED ON MAY 3 AND 4, 2017 TO ASSIST JACKIE WITH BANK RECONCILIATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILIATIONS, SALES TAX FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS

314.00

LODGING

ACCOUNTANTS
BOB SEIBEL 20 HOURS
DAVID KUMOR 20 HOURS
RANDY FRANZEN 8 HOURS

Invoice Total

\$8,234.00

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## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 9 of 196 PageID #: 3285

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3307

#### PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED RELATED TO CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP ON APRIL 19, 2017 AS REQUESTED BY MICHAEL KOUFAKIS TO ASSIST JACKIE WITH BANK RECONCILATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILATIONS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS

ACCOUNTANTS
BOB SEIBEL 10 HOURS
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 10 of 196 PageID #: 3286

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3307

PROFESSIONAL SERVICES:

3.300.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED: Related to controllership functions:

INTERIM VISIT TO THE DEALERSHIP ON APRIL 19, 2017 AS REQUESTED BY MICHAEL KOUFAKIS TO ASSIST JACKIE WITH BANK RECONCILATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILATIONS, CALESTAN FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS

ACCOUNTANTS
BOB SEIBEL 10 HOURS
DAVID KUMOR 10 HOURS

Invoice Total

\$3.300.00

(1) Today's date		(1) 8.1.2	017	
(2) Name of incividual reques	ling this billing	(2) <u>RPS</u>		
(3) Client Name			R NIESAN	
(4) Client # / File #	an and an early	( <del>4)</del>	5266	
(5) This billing is for work don through the Month Endi		(5a) (5b) 8.1.2		00 00
		(MM) Elidia	MAI	<del>,,,</del>
DESCRIPTION OF SERVICES T (Be precise, the bill will be type		~w. 1		
Accounting Services	as Requested:			
	of Internal Revenue Servi by Internal Revenue notic	CONTRACTOR		
	rance activities with, and			
	pany LTD for extended w			lucis
allowed under IRS Te	chnical Advice Memorandi.	ım 200453012.	As well as the	
gathering of informati	on required to complete the	ae required form	<b>15.</b>	
	Amount I	)	410.00	
If this is a zero bill (to clear ou	t W.I.P.) Write down the di	ent it was billed th	rough and the b	III number.
BILL TYPE: (STANDARD) (PA	OGRESS) (FINAL)		W.I.P.	
	ATOT.	u.W.I:P.:		
DATE BILLED:	W.J.P. TO J	RANSFER:		
NACED THRESINGS CLIENT # / FILE #		TO HOLD:		
:		TO CLEAR: /( DOWN):		
BILL#:		V 52444).		
DATE REYPUNCHED:			BILL	
	TOTAL AMOUNT	BILLABLE:		
LESS RE	TAINERS AND OR PROGRES	Annual Annua		
	AMEUN	(T.OF BILL:		

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 12 of 196 PageID #: 3288

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

07/31/2017

Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3197

PROFESSIONAL SERVICES:

2,410.00

PREPARATION AND FILING OF INTERNAL REVENUE SERVICE FORMS 8886, FOR TAX YEARS 2013-2016 REQUIRED BY INTERNAL REVENUE NOTICE 2016-66 FOR THE COMPANIES PARTICIPATION IN REINSURANCE ACTIVITIES WITH, AND PREMIUM REMITTANCES INTO, STAR REINSURANCE COMPANY LTD FOR EXTENDED WARRANTY AND OTHER AFTERSALE PRODUCTS ALLOWED UNDER IRS TECHNICAL ADVICE MEMORANDUM 200453012. AS WELL AS THE GATHERING OF INFORMATION REQUIRED TO COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,410.00

(1) Today's date (2) Name of individua	requesting this billing	(1 (2	) RPS		- -
(3) Client Name (4) Client # / File # (5) This billing is for w	ork done from Month En	(3 (4 ding (5	)	SAN 5266	_
through the Mor		g (5			-
	VICES TO BE TYPED ON the typed exactly as you				
Accounting Se	ervices as Requested:				
	work completed on Debooks, preparation of ta		<b>3</b>		
preparation of	federal, state, and city	Corp. tax return	S.		
		Amount Due	4,285.	00	
If this is a zero bill (to o	dear out W.I.P.) Write d	own the client it w	as billed throug	h and the bill nu	mber.
BHL TYPE: (STANDAR	D) (PROGRESS) (FIN	AL) TOTAL W.LI		W.I.P.	_
DATE BILLED: BILLED THROUGH CLIENT # / FILE #	<u> </u>	W.I.P. TO TRANSF	D:		<b>-</b>
CLIENT NAME: BUL #:		WRITE UP /( DOV	(AR: (M):		
DATE KEYPUNCHED:	TOTA	A AMOUNT BILLA	¥E;	BILL	
i i	ESS RETAINERS AND OF	R PROGRESS BILLI AMOUNT OF B			-
Hold High	hlighted i	tems.			

#### Voynow, Bayard, Whyte and Company, LLP

#### Billing Worksheet Thursday, July 27, 2017 January 1, 1900 - July 27, 2017

5266 STAR NISSAN

STAR NISSAN INC. Office: MAIN

Partner: 83

Manager: 75

Associate:

206-26 NORTHERN BLVD BAYSIDE, NY 11361 Phone (Business): E-mail:

**Accounts Receivable Open Items** 

 Date	Туре	Reference	Due Date	Amount	Open
06/01/17	Invoice #2419		06/01/17	1,000.00	1,000.00
07/01/17	Invoice #2516		07/01/17	1,000.00	1,000.00
07/27/17	Amount Due				2,000.00

Aging WIP & A/R

Last Invoice & Receipt

	07/27/2017	06/30/2017	05/31/2017	04/30/2017	03/31/2017+	Total		Date	Amount
WIP	5,275.00	8,394.50	21,045.00	8,177.00	(839.50)	42,052.00	Last Invoice	07/01/17	1,000.00
A/R	1,000.00	1,000.00	0.00	0.00	0.00	2,000.00	Last Receipt	05/08/17	(1,000.00)

\* Billing Instructions:

5266	STAR NESSAN				Tien	e & Expe	ınses Available	to be billed			
Engagement	Project	Staff	Activity	Date	Rate per Ho	our/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERV	/ICES										
INTERIM	INTERIM	75	ENGPLANNING	10/17/16	Time:	250.00	1.00	0.00	250.00		Comments: Prepair for visit.
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00 _		Comments: service
INTERIM	INTERIM	144	FIELDWORK	10/18/16	Time:	155.00	5.50	0.00	852.50 _		
NTERIM	INTERIM	149	FIELDWORK	10/18/16	Time:	110.00	3.00	0.00	330.00		
NTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00 _		Comments: service
NTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	1.50	0.00	165.00 _		
NTERIM	INTERIM	83	FIELDWORK	10/19/16	Time:	275.00	8.00	0.00	2,200.00		Comments: go to Star and do tax planning visit
NTERIM	INTERIM	152	FIELDWORK	10/25/16	Time:	110.00	1.05	0.00	115.50		Comments: Prepare year end tax planning binde
nterim	INTERIM	144	COMMUNICATE	10/26/16	Time:	155.00	2.70	0.00	418.50		•

Printed by 75 on 7/27/2017 at 11:06 AM

Page 20

Yoynow, Bayard, Whyte and Company, LLP

#### Billing Worksheet Thursday, July 27, 2017 January 1, 1900 - July 27, 2017

5266	STAR NISSAN		and the state of t	Market Control of the	7	lme & Expo	nses Availab	le to be billed	entri armente ramproprima morro	AND THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRE	Көйийтүүлүү болгой меттердегияликтүүнөттүүнө токколоот түүн амадынын айра айман башкандынын түйлүүн ааста дере
Engagement	Project	Staff	Activity	Date	Rate per	Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM	INTERIM	149	TYPEPROC	10/31/16	Time:	110.00	0.50	0.00	55.00		Comments: WRITING UP INTERIM MEMO
INTERIM	INTERIM	149	TYPEPROC	11/01/16	Time:	110.00	0.50	0.00			Comments: WRITING UP INTERIM MEMO
INTERIM	INTERIM	144	COMMUNICATE	11/01/16	Time:	155.00	2.50	0.00			
INTERIM	INTERIM	144	COMMUNICATE	11/03/16	Time:	155.00	2.50	0.00			
INTERIM	INTERIM	144	COMMUNICATE	11/07/16	Time:	155.00	1.30	0.00	201.50		
INTERIM	INTERIM	142	FIELDWORK	06/19/17	Time:	160.00	12.00	0.00	/ 1,220.00	W.	
INTERIM	INTERIM	142	FIELDWORK	06/20/17	Time:	160.00	12.00	0.00	(1,520.00)	2000	
INTERIM SERV	ICES Totals						58.25	0.00	9,720.00		
RETAINER											
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	09/01/16	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-1,000,00		
RETAINER		63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00			
RETAINER		63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER Total	ls						0.00	0.00	-12,000.00		
SPECIAL PROJE	CTS										
SPECIAL	SPECIAL	132	VBWDELIVERY	05/12/16	Time:	50.00	0.20	0.00	10.00	Non-billable	Comments: mail out 3115 certified mail
SPECIAL	SPECIAL	83	CLIENTMEET	12/06/16	Time:	275.00	2.00	0.00	550.03		Comments: calls with Lynn and Mike K to discus the issue with Vivian
SPECIAL	SPECIAL	83	CLIENTMEET	12/12/16	Time:	275.00	1.50	0.00	457.50		Comments: go over info with Mike K and Vivian issues
SPECIAL	SPECIAL	83	CLIENTMEET	01/16/17	Time:	275.00	2.00	0.00			osues Comments: various calls from Mike K about the situation with Vivlan

### Billing Worksheet Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5266	STAR NISSAN				T	îme & Expe	mses Available	to be billed			
Engagement	Project	Staff	Activity	Date	Rate per	Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECTAL	83	CLIENTMEET	01/23/17	Time:	275.00	2.00	0.00	(50.00)		Comments: calls from Mike K about office staff and Jackie etc.
SPECIAL	SPECIAL.	136	FIELDWORK	01/26/17	Time:	160.00	10.00	0.00	/4,600 00		Comments: GOING OVER VIVIAN STUFF
SPECIAL	SPECIAL	136	FIELDWORK	01/27/17	Time:	160.00	10.00	0.00	2,500,00	············	Comments: LOCATING AND FINDING 2014 2013 BOOKS FOR NISSAN MOVING TO MIKE K OFFICE MORE RESEARCH OF VIVIAN
SPECIAL .	SPECIAL	83	CLIENTMEET	02/04/17	Time:	275.00	2.60	0.00	(1500)_		Comments: meet with Nick in the office and go over the Vivian Issues and see what Nick has listed and call Mike to go over the issue and what we need to do next
SPECIAL	SPECIAL	136	FIELDWORK	04/19/17	Time:	160.00	13.00	0.00	2,080.00		THE TO BE THEN
SPECIAL	SPECIAL	75	RESEARCH	04/19/17	Time:	250.00	7.00	0.00	1,750.00.2		Comments: Visit to dealership
SPECIAL	SPECIAL.	48	REVIEW	04/20/17	Time:	275.00	0.30	0.00	82.50		Comments: form 8886
SPECIAL	SPECIAL	75	RESEARCH	04/24/17	Time:	250.00	8.00	0.00	2,02107		Comments: Visit to client.
PECIAL	SPECIAL	75	RESEARCH	04/25/17	Time:	250.00	8.00	0.00	(2,000,00)		Comments: Visit to client
PECIAL	SPECIAL	142	ACCOUNTIN	04/26/17	Time:	160.00	0.90	0.00	144.00		Comments: worked on 8886 items
PECIAL	SPECIAL	75	RESEARCH	04/27/17	Time:	250.00	1.00	0.00	( 20 m 2	<u>19</u>	Comments: Follow up from visit
SPECIAL	SPECIAL	142	ACCOUNTIN	04/28/17	Time:	160.00	0.90	0.00	144.00		Comments: 8886
SPECIAL.	SPECIAL	75	RESEARCH	05/01/17	Time:	250.00	1.00	0.00		······································	Comments: Profit tie in summay sheet and e-mail to Mike.
SPECIAL .	SPECIAL	56	PARTREV	05/02/17	Time:	275.00	1.00	0.00			Comments: Discuss Star Visit with RF
PECIAL	SPECIAL	75	RESEARCH	05/02/17	Time:	250.00	0.50	0.00	(17.10)_		Comments: Questions for Jackie and schedule visi
PECIAL	SPECIAL	136	FIELDWORK	05/03/17	Time:	160.00	13.50	0.00	(2.5555)_		
PECIAL	SPECIAL	75	RESEARCH	05/03/17	Time:	250.00	8.00	0.00	7,000,00		Comments: Visit to client.
SPECIAL .	SPECIAL	83	CLIENTMEET	05/03/17	Time:	275.00	7.00	0.00	25.50		Comments: go ato NY and meet with Mike and go over the work and what Jackie is doing and how to move her work around
PECIAL	SPECIAL	136	FIELDWORK	05/04/17	Time:	160.00	13.50	0.00	2,250 00	<del>,</del>	
PECIAL.	SPECIAL	75	RESEARCH	05/04/17	Time:	250.00	7.00	0.00	\	·····	Comments: Visit to client.
PECIAL	SPECIAL	56	PARTREV	05/04/17	Time:	275.00	1.00	0.00	275.00		Comments: Steve Siegel
PECIAL	SPECIAL	75	RESEARCH	05/05/17	Time:	250.00	0.50	0.00	/ TOW_		Comments: Prepair for visit.
PECIAL	SPECIAL	136	FIELDWORK	05/09/17	Time:	160.00	12.50	0.00	3,550.33		Comments: STAR PROJECTS
PECIAL	SPECIAL.	75	RESEARCH	05/09/17	Time:	250.00	8.00	0.00	2000.00		Comments: Client visit
PECIAL.	SPECIAL	136	FIELDWORK	05/10/17	Time:	160.00	12.50	0.60	3.000.00		Comments: STAR PROJECT

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Page 22

#### Voynow, Bayard, Whyte and Company, LLP

#### Billing Worksheet Thursday, July 27, 2017 January 1, 1900 - July 27, 2017

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Engagement	Project	Staff	Activity	Date	Rate per	Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	75	RESEARCH	05/10/17	Time:	250.00	8.00	0.00	2.000.00		Comments: Visit to client
SPECIAL	SPECIAL	75	RESEARCH	05/15/17	Time:	250.00	1.00	0.00			Comments: Go over various questions with Jackie that she has.
SPECIAL	SPECIAL	75	RESEARCH	05/23/17	Time:	250.00	9.00	0.00	2,200.00	····	Comments: Visit to dealership.
SPECIAL	SPECIAL	75	RESEARCH	06/01/17	Time:	250.00	0.50	0.00	125.60		Comments: Go over with RF.
SPECIAL	SPECIAL	75	RESEARCH	06/07/17	Time:	250.00	8.00	0.00	2,000.00		Comments: Visit to Client.
SPECIAL	SPECIAL	75	RESEARCH	06/08/17	Time:	250.00	8.00	0.00	2,000,00 ]_		Comments: Visit to client.
SPECIAL	SPECIAL	75	RESEARCH	06/09/17	Time:	250.00	2.00	0.00	500.00		Comments: follow up from visit.
SPECTAL	SPECIAL	136	FIELDWORK	06/12/17	Time:	160.00	2.60	0.00	4(6,00)		Comments: HELPING JACQUIE WITH BANK REC
SPECIAL	SPECIAL	75	RESEARCH	06/30/17	Time:	250.00	1.00	0.00	1 25020 1		Comments: Phone calls with Jackie.
SPECIAL	SPECIAL	136	FIELDWORK	07/10/17	Time:	160.00	13.00	0.00	1,000.00		
SPECIAL	SPECIAL	75	RESEARCH	07/10/17	Time:	250.00	9.00	0.00	\ 2,250.00 /		Comments: Visit to client.
SPECIAL PROJE	ECTS Totals						217.50	0.00	45,604.00		
TAX SERVICES											
TAX	11205	75	ACCOUNTIN	09/06/16	Time:	0.00	0.00	0.00	-3,580.00		
TAX	11205	142	FIELDWORK	10/18/16	Time:	160.00	11.00	0.00	1,760.00		Comments: tax planning
TAX	11205	75	PREPARATION	12/19/16	Time:	250.00	2.00	0.00	500.00		Comments: Tax planning
TAX	11205	75	PREPARATION	12/27/16	Time:	250.00	1.00	0.00	250.00		Comments: Tax planning memo and calls with Debble.
ΓAX	1120S	150	ACCOUNTIN	12/29/16	Time:	110.00	0.10	0.00	11.00		
ΓΑΧ	11205	48	INVENTORY	01/06/17	Time:	275.00	0.30	0.00	82.50		
FAX	11205	75	FIELDWORK	01/21/17	Time:	250.00	1.00	0.00	250.00		Comments: Prepair for visit.
TAX	1120S	83	REVIEW	01/26/17	Time:	275.00	8.50	0.00		*	Comments: met with mike to go over the Vivian deal and situation with Nick C
TAX	11205	150	ACCOUNTIN	01/28/17	Time:	110.00	0.40	0.00	44.00	and the telephone and the same	Comments: Entering trial balance.
ΓAX	11205	75	FIELDWORK	01/28/17	Time:	250.00	00.1	0.00	250.00		Comments: Follow up from visit.
ΓAX	11205	150	ACCOUNTIN	01/30/17	Time:	110.00	1.20	0.00	132.00		Comments: Entering trial balance.
TAX	11205	144	FIELDWORK	02/01/17	Time:	155.00	2.30	0.00	356.50		*Biller: 10.15
'AX	11205	144	FIELDWORK	02/04/17	Time:	155.00	2.70	0.00	418.50	~~~~	
AX	11205	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-8,875.00		
'AX	11205	144	PREPARATION	02/14/17	Time:	155.00	1.20	0.00	186.00		

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#### Voynow, Bayard, Whyte and Company, LLP

#### Billing Worksheet Thursday, July 27, 2017 January 1, 1900 - July 27, 2017

5266	STAR NISSAN				Tis	ne & Expe	ınses Avallable	to be billed	STAR NISSAN Time & Expenses Available to be billed												
Engagement	Project	Staff	Activity	Date	Rate per l	tour/Unit	Hours/Units	Cost	Amount	Bāl Amount	Comments / Biller Note (*Biller:)										
TAX	11205	144	PREPARATION	02/15/17	Time:	155.00	5.50	0.00	852.50												
TAX	1120S	75	PREPARATION	02/23/17	Time:	250.00	1.00	0.00	250.00 _		Comments: extension										
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time:	155.00	0.40	0.00	62.00 _		*B渤er: 11.42										
TAX	EXTENSION	144	<b>EFILETRANS</b>	03/10/17	Time:	155.00	0.10	0.00	15.50 _												
TAX	11205	83	REVIEW	04/06/17	Time:	275.00	1.00	0.00	275.00		Comments: John kids return										
TAX	11205	136	REVIEW	04/11/17	Time:	160.00	0.50	0.00	80.00 _												
XAT	11205	48	REVIEW	04/17/17	Time:	275.00	0.30	0.00	82.50		Comments: form 8886										
TAX	11205	152	PREPARATION	04/20/17	Time:	110.00	0.70	0.00 4	77.00												
TAX	1120\$	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00		Comments: form 8886										
TAX	1120S	151	HTAM	04/26/17	Time:	110.00	0.20	0.037	22.00		Comments: Checked 8886 forms										
TAX	1120S	144	CLEARREVIEW	04/27/17	Time:	155.00	0.80	0.00	124.00		*Biller: 4.12										
TAX	11205	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22:00 _		Comments: print out YE entries 2013-2015										
TAX	11205	75	PREPARATION	05/19/17	Time:	250.00	2.00	0.00	500.00 _		Comments: Review job and return.										
TAX	11205	144	CLEARREVIEW	06/12/17	Time:	155.00	1.70	0.00	263.50 _		*Biller: 10.54										
TAX	1120S	75	PREPARATION	07/12/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R										
TAX	1120S	56	PARTREV	07/19/17	Time:	275.00	1.00	0.00	275.00												
TAX	11205	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00 _		Comments: T/R										
TAX	1120S	83	REVIEW	07/24/17	Time:	275.00	2.50	0.00	687.50 _		Comments: review work papers and return										
TAX	11205	144	CLEARREVIEW	07/25/17	Time:	155.00	1.20	0.00	186.00	***************************************	*Biller: 9.18										
TAX	11205	75	PREPARATION	07/25/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R										
TAX	11205	144	CLEARREVIEW	07/26/17	Time:	155.00	0.30	0.00	46.50 _		*8ller: 1.30										
TAX	11205	75	PREPARATION	07/26/17	Time:	250.00	0.50	0.00	125.00 _	***************************************	Comments: T/R										
TAX	11205	151	HTAM	07/26/17	Time:	110.00	2.00	0.00	220.00		Comments: Mathed Return										
TAX	11205	63	TYPEPROC	07/27/17	Time:	100.00	0.30	0.00	30.00		Comments: process										
TAX SERVICES	Totals						56.80	0.00													
,	Client STAR NIS	SAN Totals					332.55	0.00	42,052.00												

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 19 of 196 PageID #: 3295

## Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

07/31/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3208

PROFESSIONAL SERVICES:

4,285.00

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2016 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL,S TATE AND CITY CORPORATE TAX RETURNS.

Invoice Total

\$4,285.00

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 20 of 196 PageID #: 3296

## Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

02/06/2017

Client: 5266

STAR NISSAN INC. ATTN: DEBBIE T Invoice: 2371

206-26 NORTHERN BLVD BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

8,875.00

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2016 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.

Invoice Total

\$8,875.00

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## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 22 of 196 PageID #: 3298

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/06/2016

Client: 5266

STAR NISSAN INC. ATTN: VIVIAN K Invoice: 1193

206-26 NORTHERN BLVD BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

4,185.00

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2015 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS.

Invoice Total

\$4,185.00

### Billing Worksheet

### Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5266

STAR NISSAN

STAR NISSAN INC.

Office: MAIN

E-mail:

Phone (Business):

Partner: 83

Manager: 75

Associate:

ATTN: VIVIAN K

206-26 NORTHERN BLVD BAYSIDE, NY 11361

**Accounts Receivable Open Items** 

	Date	Туре	Reference	Due Date	Amount	Open	
-	06/13/16 08/01/16	Check Involce #654	91428	08/01/16	(6,000.00) 1,000.00	(2,000.00) 1,000.00	
	08/30/16	Amount Due				(1,000.00)	

Aging WIP & A/R

Last Invoice & Receipt

Amount	Date				r a m/m	While arti			
ruitoant	Date		Total	04/30/2016+	05/31/2016	06/30/2016	07/31/2016	08/30/2016	
1,000.00	08/01/16			M-11-201/CATALL	<u> </u>	00/30/2010	<u>VIIIAIANNO</u>	MMLNMLENAY	14.00
•	00/01/20	Last Invoice	(6,253.00)	(9,300.00)	232.00	3,502.50	(100.00)	(587.50)	WIP
(6,000.00)	06/13/16	Last Descipt		(3,300.00)	&	3,302.30	(200.00)	` ,	
(0,00000)	00/ 25/ 25	Last Receipt	(1,000.00)	0.00	0.00	(2,000.00)	0.00	1,000.00	AVR
					4144	( 100) 100 100 100 1	~~~~		

<sup>\*</sup> Billing Instructions:

* **											
1266	STAR NISSA	N		<del></del>	Tie	me & Exp	enses Available	to be billed			Comments ( Siller bloto (*Siller*)
ingagement	Project	Staff	Activity	Date	Rate per l	Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
NTERIM SERV	/ICES										
YTERIM	INTERIM	75	ENGPLANNING	06/27/16	Time:	225.00	1.00	0.00	225.00		Comments: prepair for visit.
TERIM	INTERIM	142	FIELDWORK	06/28/16		140.00		0.00	1,540.00		
ITERIM	INTERIM	144	FIELDWORK	06/28/16	Time:	150.00	5.50	0.00	825.00		and the comics
TERIM	INTERIM	149	FIELDWORK	06/28/16	Time:	90.00	10.00	0.00	900.00		Comments: Phil and I visited the service department for Nissan and Toyota
TERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	3.00	0.00	825.00		Comments: go to NY and do an Interim visit
TERIM	INTERIM	144	FIELDWORK	06/30/16		150.00	0.30	0.00	45.00		
TERIM	INTERIM	144	COMMUNICATE	07/19/16	Time:	150.00	6.00	0.00	900.00		*Biller: 9.00

VOYNOW\_024553

## Billing Worksheet

### Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5266	STAR NISSAN				Tim	e & Expe	nses Available (	to be billed			
Engagement	Project	Staff	Activity	Date	Rate per H	our/Unit	Nours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERV	/ICES Totals						36.80	0.00	5,260.00		
RETAINER											
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-1,000.60		
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER TO	als						0.00	0.00	-7,000.00		
SPECIAL PROJ	ECTS										
SPECIAL	SPECIAL	132	VBWDELIVERY	05/12/16	Time:	50.00	0.20	0.00	10.00	Non-billable	Comments: mail out 3115 certified mail
SPECIAL	SPECIAL	83	CLIENTMEET	08/08/16	Time:	275.00	0.50	0.00	137.50		Comments: get info for John daughter and his in to rent an apartment
SPECIAL	SPECIAL	83	CLIENTMEET	08/10/16	Time:	275.00	1.00	0.00	275.00 _		Comments: calls from John to go over Kristin infineeded
SPECIAL PROJ	IECTS Totals						1.70	0.00	422.50 _		necueu
TAX SERVICES	6										
ΓΑΧ	11205	144	FIELDWORK	02/29/16	Time:	150.00	1.60	0.00	240.00	***************************************	*Biller: 2.15
ΓAX	1120S	144	PREPARATION	02/29/16	Time:	150.00	1.60	0.00	240.00		*Biller: 3.45
TAX	11205	75	PREPARATION	02/29/16	Time:	225.00	1.00	0.00	225.00		Comments: Review tax return and extension #s
TAX	11205	118	ENGPLANNING	03/01/16	Time:	210.00	1.50	0.00	315.00		Comments: Ilfo
TAX .	1120S	144	PREPARATION	03/01/16	Time:	150.00	2.00	0.00	300.00		
"AX	11205	144	PREPARATION	03/03/16	Time:	150.00	0.10	0.00			
`AX	11205	75	PREPARATION	03/03/16	Time:	225.00	0.50	0.00			Comments: Extension
'AX	1120S	83	CLIENTMEET	03/03/16	Time:	275.00	03.0	0.00	220.00		Comments: go over extension
`AX	11205	63	PROGRESS	03/04/16		0.0	0.00	0.00	-8,850.00		_
'AX	EXTENSION	75	PREPARATION	03/07/16	Time:	225.0	0.50	0.00			Comments: extension
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.0	0.30	0.00	45.00		*Biller: 1.36

## Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5266	STAR NISSAN		and the second s		Ti	me & Expe	ınses Avallable	to be billed			
Engagement	Project	Staff	Activity	Date	Rate per	Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	11205	83	CLIENTMEET	03/25/16	Time:	275.00	0.40	0.00	110.00 _		Comments: get Vivian Info mailed to her
TAX	11205	75	PREPARATION	04/28/16	Time:	225.00	0.50	0.00	112.50		Comments: Info
TAX	11205	144	PREPARATION	04/29/16	Time:	150.00	1.10	0.00	165.00		*Biller: 1.54
TAX	11205	75	PREPARATION	04/29/16	Time:	225.00	1.50	0.00	337.50		Comments: tax return
TAX	11205	56	PARTREV	05/06/16	Time:	275.00	0.50	0.00	137.50 _		
TAX	1120\$	83	REVIEW	05/11/16	Time:	275.00	2.00	0.00	S50.00		Comments: go over work papers and tax return
TAX	11205	146	MATH	05/12/16	Time:	110.00	1.70	0.00	187.00		
TAX	11205	75	PREPARATION	05/12/16	Time:	225.00	1.50	0.00	337.50		Comments: tax return
TAX	11205	132	TYPEPROC	05/13/16	Time:	50.00	0.30	0.00	15.00		
TAX	11205	132	TYPEPROC	05/23/16	Time:	50.00	0.10	0.00	5.00		Comments: log and mail out returns
TAX	1120S	144	ELFAUTHORIZ	06/02/16	Time:	150.00	0.20	0.00	30.00 _		*Biller: 11.18
TAX	11205	75	PREPARATION	06/06/16	Time:	225.00	0.50	0.00	112.50		Comments: 2Q est call vivian and check numbers
TAX SERVICES	Totals						20.20	0.00	-4,925.50 _		_
	Client STAR NIS	SSAN Totals					58.70	0.00	-6,243.00		

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016 SORT ON CLIENT ID \* SELECTED CLIENTS v.7.00

STAR NI	SSAN INC./					VIVIAN			
KON-YR	BILLS	RECENT 12 M WRT U/D	onths Wrtoffs	CASH	< MON-YR	BILLS	RIOR 12 MON WRT U/D	WRTOFFS	
SEP-15	15,695	8.778	0	0 10,620	SEP-14	8,330	-10,178	0	3,000
OCT-15	1,000	0	0	10,620	OCT-14	1,000	0	0	7,900
NOV-15	1,000	0	0	7,075	NOV-14	1,000	0 0 0 0	Ó	9,900
DEC-15	1,000	0	0	3,000	DEC-14	1,000	0	Ō	1,430
JAN-16	1,000	0	0	3,000	JAN-15	1,000	Ō	ŏ	0
FEB-16	1,000	0	0	0	FEB-15	1,000 10,250	Õ	Õ	Ō
MAR-16	1,000 9,650	0 0 0 0 0 0	0	0 10,850 0 0 6,000	MAR-15	1,000	0 0 0	Õ	ŏ
APR-16	1,000 1,000	Ō	Ŏ	0	APR-15	1,000 1,000 1,000 1,000	ň	Õ	5,000
MAY-16	1,000	Ō	ŏ	ŏ	MAY-15	1,000	ñ	0	0,000
JUN-16	1.000	ō	Õ	6.000	.TITN-15	1,000 1,000 1,000 1,000	Õ	Õ	0
JUL-16	1.000	Õ	ŏ	0	.THT15	1,000	o o	0	Ö
AUG-16	1,000	Õ	ō	ŏ	AUC-15	1,000	0	•	
TOTAL	35,545	8,778	0	37,545	TOTAL	28,580	-10,178	0	39,480
YTD	16,850	0	0	19,850	PYTD	17,250	0	0	17,250
		1 Month							
A/R	1,000.00	0.00	0.0	0	0.00	0.00	0.00	1 000 00	λ/D
WIP	-1,000.00	0.00 -1,000.00	-1,000.0	0 -1,00	0.00 -1,	000.00	-233.00	-5, 233.00	WIP
YTD WOR	K BUDG	ET AC	TUAL V	ARIANCE	%BUDGET	LAST	DATE	DOMA	NT TYPE
HOURS	0.	00 5					11/01/16	1 000	00 550
DOLLARS	0. 0.	00 8,059	9.50 -8	,059.50	0.00%	PAYMEN	0 11/01/16 TT 06/13/16	6,000.	00 PRG 00 SN
<	WC								
FEES/	HOURS EX	RK-IN-PROCES PENSES	DB/CR	OFFSETS	SUBTOT	AL RECEIV	ABLE RET	rainer e	XPOSURE
14,6	17.00 90.50	0.00	0.00 -	19,850.00	-5,233.	00 1,00	00.00	0.00 -4	,233.00
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							WIP TO CLEA	R:	
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30 Aug 2016 14:24 DWIP SORT ON CLIENT ID 5266 / PAGE: 34

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Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016 SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

* * FEE & EXPE			
CHARGEABLE FEES SUMMARY BY WORK CODE USINESS TAX ENGAGEMENTS UTERIM SERVICES CRSONAL TAX RETURN SERVICES	HOURS	AMOUNT	TOTAL
JSINESS TAX ENGAGEMENTS	84.70	13,492.00	13.492.00
ITERIM SERVICES	1.00	210.00	13,702.00
RSONAL TAX RETURN SERVICES	0.10	5.00	13,707.00
PECIAL PROJECTS-MUST USE MEMO	4.70	910.00	14,617.00
TTERIM SERVICES ERSONAL TAX RETURN SERVICES PECIAL PROJECTS-MUST USE MEMO (STEM GENERATED FEES	0.00	-19,850.00	-5,233.00
** TOTAL	90.50	-5.233 60	
	30.30	-5,255.00	
CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
A DARRAM MEDIUS—	0.00	-19,850.00 840.00	-19,850.00
8 ROBERT KIRKHOPE	4.20 0.40	840.00	-19,010.00
2 DOROTHEA BURCH	0.40	20.00	-18,990.00
5 DAVID RUMOR	0.50	70.00 6,840.00	-18,920.00
Z TIMOFEY S. KRAVETS	57.00	6,840.00	-12,080.00
4 PHILLIP L. SALEMNO JR	2.30	322.00	-11,758.00
R CODA WCCURE	0.50	37.50 27.50 1,785.00	-11,720.50
Kenneth Mann	0.10	27.50	-11,693.00
Bob Seibel	8.50	1,785.00	-9,908.00
ROBERT KIRKHOPE DOROTHEA BURCH DAVID KUMOR TIMOFEY S. KRAVETS PHILLIP L. SALEMNO JR CODY MCCABE Kenneth Mann Bob Seibel Randall Franzen	17.00	4,675.00	-5,233.00
** TOTAL		-5,233.00	
CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	3.00	5.00 -370.00	-365.00
11/30/15	34.00	4,500.00	4,135.00
12/31/15	2.50	-577.50 7,059.50	3,557.50
01/31/16	50.90	7,059.50	10,617.00
02/29/16	0.00	-1,000.00	9,617.00
03/31/16	0.00	-9,850.00	-233.00
04/30/16	0.00	-1,000.00 -9,850.00 -1,000.00	-1,233.00
05/31/16	0.00	-1,000.00	-2,233.00
	0.00	-1.000.00	-3,233.00
06/30/16	0.00		
06/30/16 07/31/16	0.00	-1,000.00	-4,233.00
	0.00	-1,000.00 -1,000.00 -1,000.00 -1,000.00	-4,233.00 -5,233.00

30 Aug 2016 14:24 DWIP SORT ON CLIENT ID 5266 / PAGE: 35

30 Aug 2016 14:24

v.7.00

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5266 / GRE STAR NISSAN INC./	P: STAR PRG BILL FRM: 10	CYC: 1	2 RATE	FACTOR: 1 VIVIAN		83 56	
CDATE WDATE	WORK (CODE) STAFF NAME	SID	RATE		AMOUNT	SEQ#	ACTION
	* * CHARGEABLE FEES BY	CODES	/STAFF	* *			
11/30/15 11/24/15	5 5 1 TIMOFEY S. KRAVETS TAX PLANNIGN	142	120	9.50	1,140.00	115364	B H T:
142	? TIMOFEY S. KRAVETS			9.50	1,140.00		
BUSTAX E	Engagement Planning			9.50	1,140.00		
01/31/16 12/29/15	5 5 21 DOROTHEA BURCH fax info	132	50	0.30	15.00	118547	в н т:
132	DOROTHEA BURCH			0.30	15.00		
1/31/16 01/04/16	5 5 21 Kenneth Mann LIFO F/s	48	275	0.10	27.50	122372	B H T:
48	Kenneth Mann			0.10	27.50		
BUSTAX L	.IFO Computations			0.40	42.50		
2/31/15 12/01/15	5 5 68 CODY MCCABE ORGANIZING AND PUTT PACKETS	148 ING TO	75 GETHER	0.50 TAX PLANN		115580	в н т:
148	CODY MCCABE			0.50	37.50		
2/31/15 12/01/15	5 68 Bob Seibel Follow up from visi	. –	210	1.50	315.00	116354	в н т:
75	Bob Seibel			1.50	315.00		
1/30/15 11/23/15	5 68 Randall Franzen go to dealerahip to	83 the ye			2,200.00	116941	внт:
83	Randall Franzen			8.00	2,200.00		
BUSTAX T	ax Planning			10.00	2,552.50		
1/30/15 11/23/15	5 69 TIMOFEY S. KRAVETS TAX PLANNING	142	120	11.00	1,320.00	115363	в н т:
1/30/15 11/25/15	5 69 TIMOFEY S. KRAVETS TAX PLANNING	142	120	3.50	420.00	115365	B H T:
1/31/16 01/18/16	5 69 TIMOFEY S. KRAVETS year end trip	142	120	12.00	1,440.00	120936	B H T:
1/31/16 01/19/16		142	120	11.00	1,320.00	120937	B H T:
1/31/16 01/20/16	5 69 TIMOFEY S. KRAVETS year end trip	142	120	10.00	1,200.00	120938	B H T:
142	TIMOFEY S. KRAVETS			47.50	5,700.00		
0/31/15 10/13/15 0/31/15 10/21/15	5 69 Bob Seibel 5 69 Bob Seibel 5 69 Bob Seibel 5 69 Bob Seibel Profit tie in for ba	75 75 75 75 ank.		1.00 1.00 1.00 0.50	210.00 210.00 210.00 105.00	109720	B H T:
0 Aug 2016 14:24	our was was was and other than the with died fifth and the part took way upon to be the took was supplied to the part.			CLIENT ID			

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5266 / GRP: STAR NISSAN INC./	TAR PRG BILL FRM: 10 CY	C: 12 RATE	FACTOR: 1.00 VIVIAN	MGMT:	33 56	
CDATE WDATE WOR	RK(CODE) STAFF NAME	SID RATE		AMOUNT	SEQ#	ACTION
4	* CHARGEABLE FEES BY C	CODES/STAFF/	÷ *			
11/30/15 11/06/15 5	69 Bob Seibel Info for bank.	75 210	0.50	105.00	112932	B H T:
01/31/16 01/15/16 5	69 Bob Seibel	75 210	1.00	210.00	122462	внт:
01/31/16 01/22/16 5	Prepair for visit. 69 Bob Seibel follow up from visit.		1.00	210.00	122530	в н т:
75 Bob	Seibel		6.00 1	260.00		
01/31/16 01/19/16 5	69 Randall Franzen				120950	внт:
01/31/16 01/26/16 5	go to NY and do year 69 Randall Franzen go over Lifo and to s	83 275	1.00	275.00	122602	внт:
83 Rar	ndall Franzen		9.00 2	475.00		
BUSTAX Year	End Tax Work		62.50 9	435.00		
	90 PHILLIP L. SALEMNO J 90 PHILLIP L. SALEMNO J		1.50 0.80		121355 121356	
144 PHI	LLIP L. SALEMNO JR		2.30	322.00		
BUSTAX Trial	Balance Data Inpu		2.30	322.00		
11/30/15 11/20/15 6	1 Bob Seibel prepair for visit.	75 210	1.00	210.00	116294	B H T:
75 Bob	Seibel		1.00	210.00		
INTSER Inter	im Visit Planning		1.00	210.00		
09/30/15 09/18/15 7	85 DOROTHEA BURCH scan, password protec	132 50 t and email	0.10	5.00	109190	в н т:
132 DOR	ROTHEA BURCH		0.10	5.00		
PERSTX Photo	ocopying Documents		0.10	5.00		
01/31/16 12/30/15 8	32 ROBERT KIRKHOPE information on distri	118 200 butions for	4.20 vivian	840.00	118527	в н т:
118 ROE	BERT KIRKHOPE		4.20	840.00		
12/31/15 12/22/15 8	32 DAVID KUMOR GETTING K-1S FOR STAR	136 140 DEALERSHIP	0.50 S	70.00	118415	B H T:
136 DAV	ID KUMOR		0.50	70.00		
Other Specia	l Projects(detail)		4.70	910.00		
* * TOTAL	FEES	•	90.50 14	617.00		
	* * DEBITS & C	REDITS *	*			
30 Aug 2016 14:24	DWI	P SORT ON C	LIENT ID	266 /		PAGE: 37

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 30 of 196 PageID #: 3306

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

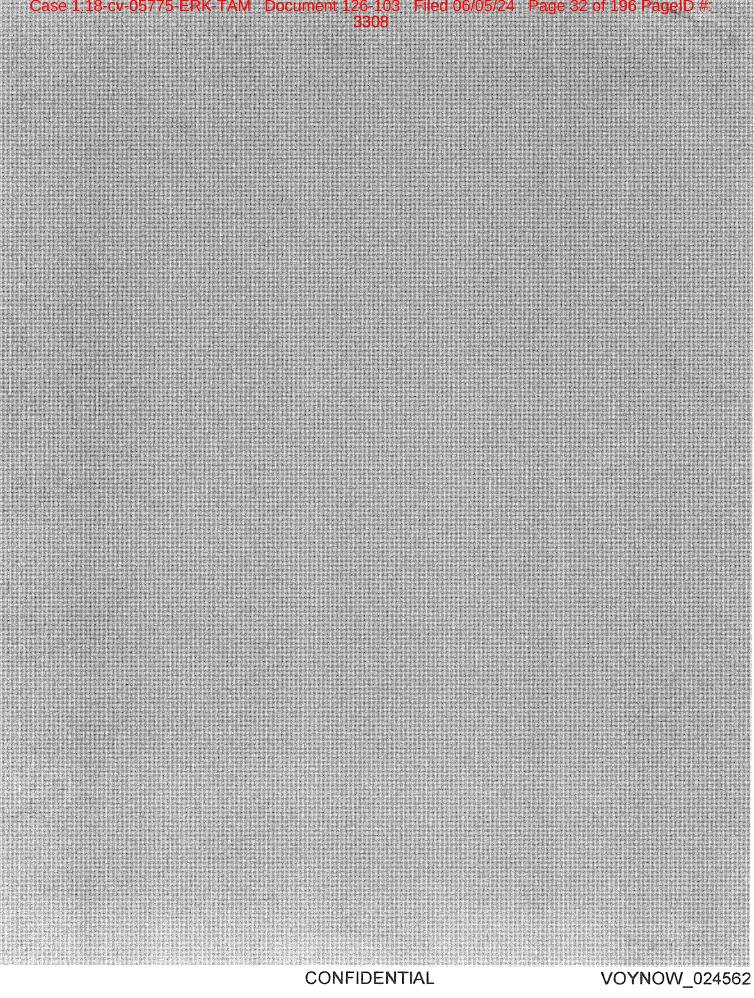
5266 / GRP: STAR NISSAN INC./	STAR PRG	BILL FRM: 10 CYC	: 12 RATE	FACTOR: 1.00 P	MGMT: 83 56	
CDATE WDATE W	FORK (CODE)	STAFF NAME S	SID RATE		AMOUNT SEQ#	ACTION
	* * CHARGE	ABLE FEES BY CO	DDES/STAFF/	* *	er van den mer met ette den tep den den den den der den der den den den den	the man past with vary over what dath dath and date
10/31/15 10/31/15 9				-1,0	000.00 92416	B H T:
1/30/15 11/30/15 9	-				000.00 94782	
2/31/15 12/31/15 9					00.00 97333	
1/31/16 01/31/16 9					000.00 112221	
2/29/16 02/29/16 9 3/31/16 03/31/16 9				•	000.00 121095	
3/31/16 03/31/16 9 3/31/16 03/31/16 9				•	000.00 121758 350.00 123026	
4/30/16 04/30/16 9					000.00 121922	
5/31/16 05/31/16 9					00.00 121922	
6/30/16 06/30/16 9	-			•	00.00 123558	
7/31/16 07/31/16 9					00.00 123708	
8/31/16 08/31/16 9					000.00 123858	
* * TOTA	L PROGRESS E	BILLS AND OTHER	CREDITS	-19,6	350.00	
FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WI
14,617.00	0.00	14,617.00	0.00	14,617.00	-19,850.00	-5,233.00

30 Aug 2016 14:24 DWIP SORT ON CLIENT ID 5266 / PAGE: 38

### (i) Tueysae 9.2.16 (1) (2) Name of individual requesting this billing (2) HP5 (3) Clent Name (1) STAR VISSAN (4) Gien 4 / Tie t 5266 (4) (5) This billing is for work done from Month Ending . 200\_ through the Horth Ending (55) DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL: (Be predse, the bill will be typed exactly as you word it below.) Accounting Services as Requested: Special accounting services as requested. Amount Due 3.580.00 If this is a zero bill (to clear out W.E.P.). Write down the client it was billed through and the bill number, BILL TYPE: (STANDARD) ((FROGRESS) (FINAL) W.L.P. T074 - 11 | E : ivale ichikansfer BILLEO TYPICELER CLIENT # / FILE # W.LP: TO HOLD; WIP. TO CLEAR CHENT NAME: ARTTELIP (LOGAN): 411.4. OATE KEYPUNCHED: alle TOTAL AMOUNT EILLAULE LESS RETAINERS AND OR PROGRESS BILLING

JOHN K. 1040

AMOUNT OF FILE



## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 33 of 196 PageID #: 3309

### Voynow, Bayard, Whyte and Company, LLP

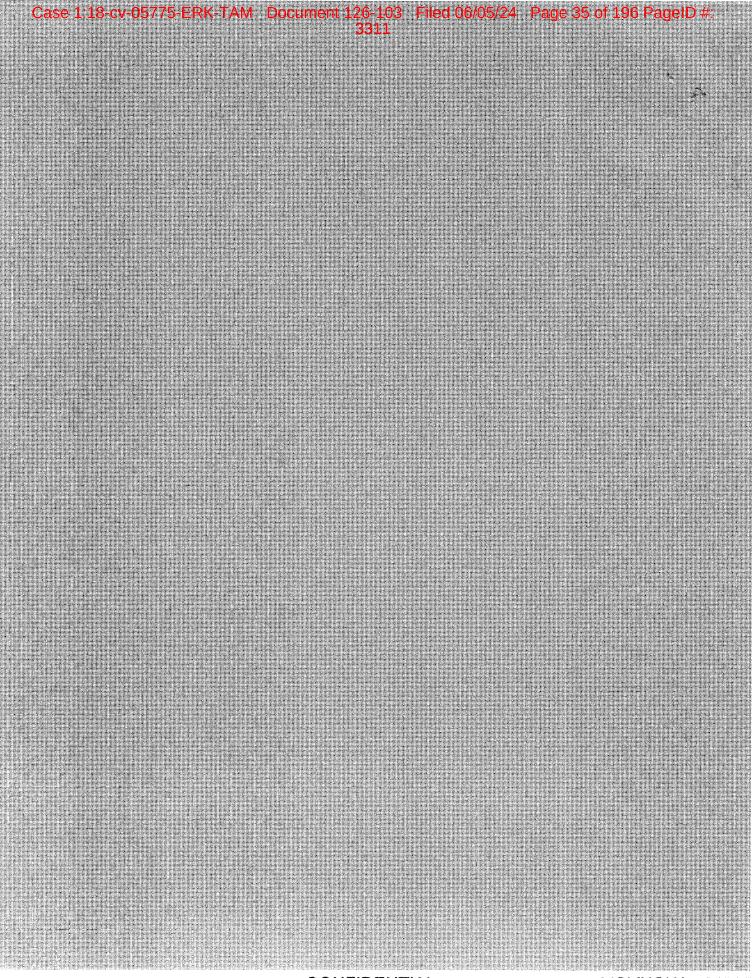
1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/06/2016	Client: 52	66	
STAR NISSAN INC. ATTN: VIVIAN K 206-26 NORTHERN BLVD BAYSIDE, NY 11361	Invoice:	1188	
PROFESSIONAL SERVICES:			
SPECIAL ACCOUNTING SERVICES AS REQUESTED			3,580.00
	Invoice	e Total	\$3,580.00

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 34 of 196 PageID #: 3310

#### VOYNOW BAYARD CC

a (1) Todays	g-No.	(1) 3,3,16		
(Z) Name o	findividual requesting this billing	(2) <u>RANDY</u>		
(3) Chent N (4) Chent #		(3) <u>STAR NISSAN</u> (4) <u>5266</u>		A se presente
	ng is for work done from Month En th the Month Engling	ding (5a <u>)</u> (5b 3.3.16	, 200 , 200	
	N OF SERVICES TO BE TYPED ON			
(Be precise;	the bill will be typed exactly as you	word it below.)		
	unting Services as Requested: ress billing for work completed			
	ne December 31 2015 closing o aration of Pederal , State and o			
	orate tax returns.			
Accountant				
		Amount Due	8,850.00	
	ro billi (to clear out W.J.P.). Write do	own the client it was billed	through and the till nur	nixer.
BILL TYPE:	(STANDARD) (PROGRESS) (FINA	L)	W.I.P.	
LAST YEAR	BILL: 9,250 TOT W.L.P. TO	ALW.LP.: TRANSFER:		
enies Thomas Cilent # , 510	W.I.P.	TO HOLD:		desperator de la constanta de
CLIENT MAME:		JP / DOWN:		
DATE KEYPUNC			BILL	
	TOTAL AMOUN LESS RETAINERS AND OR PROGRE	SS BILLING:	8,850.GQ	
	AMOU	KIT OF BILLS	8,850.00	



## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 36 of 196 PageID #: 3312

## Voynow, Bayard, Whyte and Company, LLP



1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

03/04/2016

Client: 5266

STAR NISSAN INC.

Invoice:

344

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Atta Vivia K

PROFESSIONAL SERVICES:

**ACCOUNTING SERVICES AS REQUESTED:** 

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS. 8,850.00

Invoice Total

\$8,850.00

Date	Туре	Reference	Debit	Credit	Balance
03/01/16	Beginning	Balance			\$1,000.00
03/01/16	Invoice #1	16	1,000.00		2,000.00
03/04/16	Invoice #344		8,850.00	10,850.00	
03/04/16	Amount Du	ue .		***************************************	\$10,850.00

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

03/04/2016

Client: 5266

STAR NISSAN INC.

Invoice: 344

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS. 8,850.00

Invoice Total

\$8,850.00

Date	Туре	Reference	Debit	Credit	Balance
03/01/16	Beginning E	Balance			\$1,000.00
03/01/16	Invoice #11	6	1,000.00		2,000.00
03/04/16	Invoice #34	4	8,850.00		10,850.00
03/04/16	Amount Du	e		***************************************	\$10,850.00

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 38 of 196 PageID # 3314

(1) Today's date (2) Name of individual requesting this billing (3) Client Name (4) Client # / File #	(2) (3) (4)	9.30.15 RPS STAR NISSAN 5266	
(5) This billing is for work done from Month End through the Month Ending			
DESCRIPTION OF SERVICES TO BE TYPED ON 1 (Se precise, the bill will be typed exactly as you			
Accounting Services as Requested:			
Final billing for work completed on De closing of the books, preparation of ta preparation of federal, state, and city	x work papers,		
	Amount Due	4,075.00	
If this is a zero bill (to clear out W.J.P.) Write do	yn the client it was beli	ed through and the bill number.	
BILL TYPE: (STANDARD) (PROGRESS) (FINA	TOTAL W.LP.:	ed through and the bill number. W.I.P.	
BILL TYPE: (STANDARD) (PROGRESS) (FINA	TOTAL W.LP.: /I.P. TO TRANSFER: _ W.LP. TO HOLD: _	W.I.P.	
BILL TYPE: (STANDARD) (PROGRESS) (FINAL DATE BULLED:  MULEO THROUGH CLIENT # / FILE #	TOTAL W.LP.:  /LP. TO TRANSFER:  W.LP. TO HOLD:  W.LP. TO CLEAR:	W.I.P.	
BILL TYPE: (STANDARD) (PROGRESS) (FINA  DATE BILLED:  RESPONSOUSH CLIENT # / FILE #  CLIENT NAME:  BILL # : 3/34/)  DATE KEYPUNCHED:	TOTAL W.L.P.:  /I.P. TO TRANSFER:  W.I.P. TO HOLD:  W.I.P. TO CLEAR:  WRITE UP /( DOWN):  AMOUNT BILLABLE:	W.I.P.	

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2015

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 23557

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2014 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

s 4,075.00

SORT ON CLIENT ID \* SELECTED CLIENTS 5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN <----> <---->PRIOR 12 MONTHS----> MON-YR BILLS WRT U/D WRTOFFS CASH MON-YR BILLS WRT U/D WRTOFFS CASH --------TOTAL 21,250 0 0 36,480 TOTAL 27,230 -10,178 0 37,490 18,250 O 0 17,250 PYTD 24,230 -10,178 0 8,000 AGED CURRENT 1 MONTH 2 MONTHS 3 MONTHS 4 MONTHS 5+ MONTHS TOTAL AGED A/R 1,000.00 1,000.00 0.00 0.00 0.00 2,000.00 A/R WIP 2,336.50 370.00 -790.00 3,927.00 -230.00 303.50 5,917.00 WIP YTD WORK BUDGET ACTUAL VARIANCE %BUDGET LAST DATE AMOUNT TYPE HOURS 0.00 104.80 -104.80 0.00% BILLED 12/01/15 1,000.00 PRG DOLLARS 0.00 21,129.50 -21,129.50 0.00% PAYMENT 08/31/15 12,250.00 SN 26,967.00 200.00 0.00 -21,250.00 5,917.00 2,000.00 0.00 7,917.00 133.30 SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) 5,917.00

WIP TO XFER:

WIP TO HOLD:

WIP TO CLEAR:

WRITE UP/DOWN:

AMOUNT TO BILL:

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_

v.7.00

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5266 / PAGE: 67

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 41 of 196 PageID #: 3317

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015 SORT ON CLIENT ID \* SELECTED CLIENTS

** CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENCAGEMENT REVIEW ENCAGEMENT  104.30 20,967.00 21,104.50 137.50 137.50 21,704.50 1MTERIM SERVICES 25.00 4,900.00 26,004.50 26,667.00 SYSTEM GEMERATED FEES  0.00 -21,250.00  ** TOTAL  133.30 5,717.00  ** TOTAL  ** TOTAL  133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL  132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,2	* * FEE & EXPEN			in come many many and other table came came found their state table offer other table table table table table
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	REVIEW ENGAGEMENT	0.50	137.50	137.50
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	BUSINESS TAX ENGAGEMENTS	104.30	20,967.00	21,104.50
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	INTERIM SERVICES	25.00	4,900.00	26,004.50
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	SPECIAL PROJECTS-MUST USE MEMO	3.50	962.50	26,967.00
** TOTAL 133.30 5,717.00  ** CHARGEABLE FEES SUMMARY BY STAFF HOURS AMOUNT TOTAL 132 DOROTHEA BURCH 0.10 5.00 -21,250.00 -21,250.00 136 DAVID KUMOR 6.40 840.50 -20,404.50 142 TIMOFEY S. KRAVETS 5.00 600.00 -19,804.50 144 PHILLIP L. SALEMNO JR 2.10 294.00 -19,510.50 146 BENJAMIN SIDOR 2.30 187.00 -19,233.50 147 DEANNA DOLE 1.50 112.50 -19,211.00 220 Temp Userl 2.00 100.00 -19,111.00 180 Kenneth Mann 3.90 1,072.50 -5,438.50 180 Hugh Whyte 0.50 137.50 -5,301.00 165 Hugh Whyte 0.50 137.50 -5,301.00 165 Bob Seibel 26.30 5,463.00 162.00 33 Randall Franzen 20.20 5,555.00 5,717.00 ** TOTAL 10/31/14 0.00 -1,000.00 -1,000.00 -1,000.00 12/31/14 0.00 -1,000.00 -1,000.00 12/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 103.50 05/31/15 0.00 -1,000.00 10.350 06/30/15 08/31/15 0.00 -790.00 3,007.50 05/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 07/31/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 06/30/15 0.00 -790.00 3,007.50 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 09/30/15 0.00 0	SYSTEM GENERATED FEES	0.00	-21,250.00	5,717.00
1.10   1.10	** TOTAL			
1.10   1.10	* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
1.10   1.10	***	0.00	-21,250.00	-21,250.00
1.10   1.10	132 DOROTHEA BURCH	0.10	5.00	-21,245.00
## TOTAL    10/31/14	136 DAVID KUMOR	6.40	840.50	-20,404.50
## TOTAL    10/31/14	142 TIMOFEY S. KRAVETS	5.00	600.00	-19,804.50
## TOTAL    10/31/14	144 PHILLIP L. SALEMNO JR	2.10	294.00	-19,510.50
## TOTAL    10/31/14	146 BENJAMIN SIDOR	2.30	187.00	-19,323.50
## TOTAL    10/31/14	14/ DEANNA DOLE	1.50	112.50	-19,211.00
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	220 Temp Useri	2.00	100.00	-19,111.00
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	40 Snawn McCormack	63.00	12,600.00	-6,511.00
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	90 Nenneth Mann	3.90	1,072.50	-5,438.50
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	o nugn whyte	0.50	137.50	-5,301.00
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	13 Don Seiner	26.30	5,463.00	162.00
CHARGEABLE FEES SUMMARY BY CTRL DATE  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/14  10/31/15	os kandari Franzen	20.20	5,555.00	5,717.00
11/30/14 12/31/14 3.00 -400.00 3,037.50 01/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 1,103.50 04/30/15 0.00 -1,000.00 103.50 05/31/15 2.80 -230.00 -126.50 06/30/15 25.30 3,927.00 3,800.50 07/31/15 1.00 -790.00 3,010.50 08/31/15 6.60 370.00 3,380.50 09/30/15 16.50 2,336.50 5,717.00	** TOTAL	133.30	5,717.00	
11/30/14 12/31/14 3.00 -400.00 3,037.50 01/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 1,103.50 04/30/15 0.00 -1,000.00 103.50 05/31/15 2.80 -230.00 -126.50 06/30/15 25.30 3,927.00 3,800.50 07/31/15 1.00 -790.00 3,010.50 08/31/15 6.60 370.00 3,380.50 09/30/15 16.50 2,336.50 5,717.00	* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
11/30/14 12/31/14 3.00 -400.00 3,037.50 01/31/15 38.20 7,285.00 10,322.50 02/28/15 5.40 -9,490.00 832.50 03/31/15 9.00 271.00 1,103.50 04/30/15 0.00 -1,000.00 103.50 05/31/15 2.80 -230.00 -126.50 06/30/15 25.30 3,927.00 3,800.50 07/31/15 1.00 -790.00 3,010.50 08/31/15 6.60 370.00 3,380.50 09/30/15 16.50 2,336.50 5,717.00	10/31/14	0.00	-1,000.00	-1,000.00
	11/30/14	25.50	4,437.50	3,437.50
	12/31/14	3.00	-400.00	3,037.50
	01/31/15	38.20	7,285.00	10,322.50
	U2/28/15	5.40	-9,490.00	832.50
	03/31/13	9.00	271.00	1,103.50
	05/31/35 05/31/35	0.00	-1,000.00	103.50
	00 (30 (1E 02 (31 (12	2.80	-230.00	-126.50
	00/30/13 07/31/15	∡5.3U 1 00	3,927.00	J,800.50
	09/31/15	1.00	-/90.00	3,010.50
	09/30/15	16 50	2 226 50	3,380.30 5 717 00
	37,30,10	10.50	4,330.30	3,717.00
	** TOTAL			

DWIP SORT ON CLIENT ID 5266 / PAGE: 68

06 Oct 2015 15:59

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 09/30/15 09/04/15 2 93 Hugh Whyte 0.50 137.50 100090 B H T: 56 Hugh Whyte 0.50 137.50 REVIEW Partner Review 0.50 137.50 01/31/15 01/17/15 5 1 Bob Seibel 75 200 1.00 200.00 73609 B H T: Prepair for visit. 75 Bob Seibel 1.00 200.00 BUSTAX Engagement Planning 1.00 200.00 01/31/15 01/06/15 5 21 Kenneth Mann 48 275 0.30 82.50 77012 B H T: LIFO 01/31/15 01/09/15 5 21 Kenneth Mann 48 275 0.10 27.50 77034 B H T: LIFO F/S 48 Kenneth Mann 0.40 110.00 BUSTAX LIFO Computations 0.40 110.00 08/31/15 08/21/15 5 61 DOROTHEA BURCH 132 50 0.10 5.00 102544 B H T: log out and mail 132 DOROTHEA BURCH 0.10 5.00 03/31/15 03/03/15 5 61 DAVID KUMOR 136 140 0.90 126.00 77979 B H T: EXTENSIONS 03/31/15 03/04/15 5 61 DAVID KUMOR 136 140 0.40 56.00 77985 B H T: UPDATING EXTENSION 03/31/15 03/06/15 5 61 DAVID KUMOR 136 140 154.00 78027 B H T: 1.10 GOING OVER RETURN 03/31/15 03/11/15 5 61 DAVID KUMOR 136 140 0.30 42.00 79231 B H T: E FILE EXT 136 DAVID KUMOR 2.70 378.00 09/30/15 09/02/15 5 61 PHILLIP L. SALEMNO J 144 140 09/30/15 09/03/15 5 61 PHILLIP L. SALEMNO J 144 140 1.90 266.00 100916 B H T: 0.20 28.00 100924 B H T: 144 PHILLIP L. SALEMNO JR 2.10 294.00 06/30/15 06/23/15 5 61 BENJAMIN SIDOR 146 90 06/30/15 06/25/15 5 61 BENJAMIN SIDOR 146 90 0.20 18.00 92729 B H T: 0.10 9.00 92732 B H T: 3115 corrections 146 BENJAMIN SIDOR 0.30 27.00 BUSTAX Federal Tax Return Prep 5.20 704.00 12/31/14 12/03/14 5 67 Bob Seibel 1.00 200.00 67789 В н Т: Research on Tangible property regs. 75 Bob Seibel 200.00

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5266 /

06 Oct 2015 15:59

PAGE: 69

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ BUSTAX Tax Research/Investigat 1.00 200.00 11/30/14 11/24/14 5 68 Shawn McCormack 200 4.00 40 Rode with Randy to Queens and worked on tax planning until 711/30/14 11/25/14 5 68 Shawn McCormack 40 200 10.00 2,000.00 66428 B H T 11/30/14 11/26/14 5 68 Shawn McCormack 40 200 7.00 1,400.00 66429 B H 40 Shawn McCormack 21.00 4,200.00 12/31/14 12/02/14 5 68 Bob Seibel 75 200 1.00 200.00 67782 B H T: Follow up from visit. 75 Bob Seibel 1.00 200.00 BUSTAX Tax Planning 22.00 4,400.00 03/31/15 03/03/15 5 69 BENJAMIN SIDOR 146 80 2.00 160.00 78104 B H T: 146 BENJAMIN SIDOR 2.00 160.00 01/31/15 01/19/15 5 69 Shawn McCormack 40 200 10.00 2,000.00 71936 B H T: 01/31/15 01/20/15 5 69 Shawn McCormack 40 200 10.00 2,000.00 71937 B H T: 01/31/15 01/21/15 5 69 Shawn McCormack 40 200 6.00 1,200.00 71938 B H T: 40 Shawn McCormack 26.00 5,200.00 12/31/14 12/23/14 5 69 Bob Seibel 75 200 70242 B H T: 1.00 200.00 Go over depreciation schedules. 01/31/15 01/05/15 5 69 Bob Seibel 1.00 75 200 200.00 73570 B H T: Go over 3115 info. 01/31/15 01/24/15 5 69 Bob Seibel 75 200 1.00 200.00 73632 B H T: Follow up from visit. 02/28/15 02/02/15 5 69 Bob Seibel 210 1.00 210.00 78910 B H T: Follow up. 03/31/15 03/04/15 5 69 Bob Seibel 63.00 79045 B H T: 75 210 0.30 Extension 03/31/15 03/12/15 5 69 Bob Seibel 75 210 0.50105.00 79371 B H T: go over with RF 03/31/15 03/25/15 5 69 Bob Seibel 75 210 1.00 210.00 84893 B H T: Find info for vivian and go through 2009, 2010, 2011, 2012 info. 03/31/15 03/27/15 5 69 Bob Seibel 75 210 105.00 84920 B H T: Find & e-mail 2010 financial statement. 07/31/15 07/13/15 5 69 Bob Seibel 75 210 1.00 210.00 Cost seg - go over info for Vivian & ETS engineer for Nissan. 08/31/15 08/20/15 5 69 Bob Seibel 75 210 1.00 210.00 102593 B H T: Trade discount - delivery assistance/holdback issue. 08/31/15 08/24/15 5 69 Bob Seibel 75 210 1.00 210.00 102684 B H T: Lifo & Trade discount issues. 08/31/15 08/25/15 5 69 Bob Seibel 75 210 0.50 105.00 102669 B H T: Trade discount/Lifo Issue.

DWIP SORT ON CLIENT ID 5266 /

06 Oct 2015 15:59

STAR NISSAN INC./			VIVI			
CDATE WDATE	WORK (CODE) STAFF NAMI	E SID RATE	HRS	AMOUNT	SEQ#	ACTION
	* * CHARGEABLE FEES	BY CODES/STA	.FF/ *	*		
08/31/15 08/27/15	5 69 Bob Seibel Fix Lifo and go	75 210			102692	
8/31/15 08/28/15		75 210		420.00	102699	В Н Т:
09/30/15 08/31/15		75 210	2.00	420.00	102926	В Н Т:
09/30/15 09/01/15		75 210	2.00	420.00	102939	внт: ТР
09/30/15 09/02/15		75 210	1.50	315.00	102945	В Н Т:
09/30/15 09/03/15		75 210		210.00		
09/30/15 09/10/15	5 69 Bob Seibel	75 210		420.00	103072	внт: 🏹
9/30/15 09/11/15	3115's and in fo 5 69 Bob Seibel out	75 210		105.00	103085	внт:
9/30/15 09/14/15	5 69 Bob Seibel Q	75 210	0.50	105.00	104292	внт:
75	Bob Seibel		22 20	A 063 00		
	5 69 Randall Franzen	g <b>o</b> 076		4,863.00 1,237.50	<i>EE</i> 025	Bur PI
	go to NY and do 5 69 Randall Franzen	tax planning				вит:
	go to dealership 5 69 Randall Franzen	in NY and do	the year e	end		4
	get depn sch for 5 69 Randall Franzen	Bill McKeon		605.00	75562	* 4
3730713 03703713	go over workpape			005.00	101492	B n 1;
83	Randall Franzen		16.20	4,455.00		
BUSTAX Y	ear End Tax Work		67.50	14,678.00		
3/31/15 02/27/15	5 90 DAVID KUMOR ADJUSTING ENTRIE UNICAP LIFO		2.00	250.00	76468	внт:
136	DAVID KUMOR		2.00	250.00		
2/28/15 01/29/15	5 90 Temp Userl	220 50	2.00	100.00	73227	в <b>н т</b> :
220	Temp Userl		2.00	100.00		
BUSTAX T	rial Balance Data Inpu		4.00	350.00		
9/30/15 09/04/15	5 97 DEANNA DOLE	147 75	1.50	112.50	100018	B H T:
147	DEANNA DOLE		1.50	112.50		
BUSTAX Ma	th/Proof Report/Retur		1.50	112.50		
	5 99 DAVID KUMOR	136 125	0.30	37.50	71934 1	B H T:

v.7.00

5266 / STAR NIS	GRP SAN INC./	: STAR	PRG	BILL	FRM:	10	CYC:	12 RA	TE FA	CTOR: VIVIA	1.00 MGMT:	83 56		
CDATE	WDATE		CODE)	STAFE	NAM:	E	SII	RATE		HRS	AMOUNT	SEQ#	ACTION	
		* *	CHARG	EABLE	FEES	В:	Y CODE	S/STA	FF/	*	*			• •••
02/28/15	01/31/15	5 99					136	125	0	.60	75.00	73199	внт:	
02/28/15	02/05/15	5 99	GOING DAVID PUTTIN	KUMOF	₹			125 HER	0	.80	100.00	74089	B H T:	
	136	DAVID	KUMOR						1	.70	212.50			
	BUSTAX R	eport T	Cyping						1	.70	212.50			
06/30/15	06/10/15	6 13	Shawn	McCor	mack		40	200	8	.00	1,600.00	93264	BHT:	
06/30/15	06/11/15	6 13	Shawn	McCor	mack		40	200	8	.00	1,600.00	93265	внт:	1
	40	Shawn	McCorn	mack					16	.00	3,200.00			
06/30/15	06/11/15		Randa) go to				83 interi			.00	1,100.00	93827	внт:	
	83	Randal	l Fran	)zen					4	.00	1,100.00			
	INTSER Re	ev. Led	lger &	Sched	lules				20	.00	4,300.00			
06/30/15	06/11/15	6 20	TIMOFE interi			ets	142	120	5	.00	600.00	91722	внт:	
	142	TIMOFE	YS. F	(RAVET	'S				5	.00	600.00			
	INTSER Se	ervice	Dept A	Analys	is				5	.00	600.00			
05/31/15	05/11/15	8 32			ın		48	275	2	.80	770.00	93197	внт:	
09/30/15	09/03/15			h Man			48	275	0	. 30	82.50	102808	В н т:	TO6
09/30/15	09/10/15	8 32	review Kennet review	h Man	תו		48	275	0	.40	110.00	103037	В Н Т:	171
	48	Kennet	h Manr	1					3	.50	962.50			
	Other Spe	ecial P	roject	s (det	ail)				3	.50	962.50			
	* * TO	TAL FEE	s						133	.30	26,967.00			
			*	* СН	ARGE	ABLE	EXPE	NSES	* *					
01/31/15	01/21/15		Randal donuts				83				200.00	73643	B H T:	
	83	Randa	ll Fra	nzen							200.00			
	SUPPER MO	NEY 61	.67								200.00			
	* * TO	TAL EXP	ENSES								200.00			

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5266 / PAGE: 72

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 46 of 196 PageID #: 3322

Voynow, Bayard, Whyte and Company, LLP v.7.00 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015 SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

STAR NISSAN INC./ VIVIAN
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* \* DEBITS/CREDITS \* \* \*

\* \* DEBITS & CREDITS \* \*

10/31/14 10/31/14 99 11/30/14 11/30/14 99 12/31/14 09/30/14 99 01/31/15 01/31/15 99 02/28/15 02/28/15 99 02/28/15 02/28/15 99 03/31/15 03/31/15 99 04/30/15 04/30/15 99 06/30/15 06/30/15 99 07/31/15 07/31/15 99	3 3 3 3 3 3 3 3 3 3	-1,000.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00 -9,250.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00	68145 B H T: 72472 B H T: 75465 B H T:
	3 3	• " "	

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS

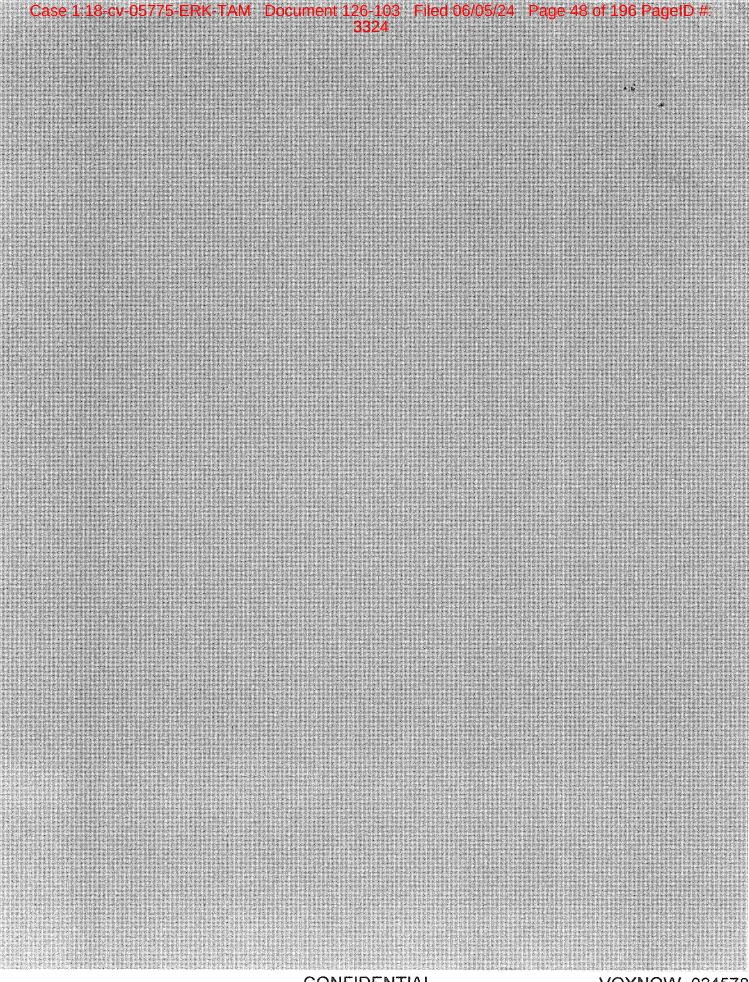
-21,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
***	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
26,967.00	200.00	27,167.00	0.00	27,167.00	-21,250.00	5,917.00

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5266 / PAGE: 73

06 Oct 2015 15:59

	™ 4 's date of Individual reque Namé	sting this billing		(2) R	21.0 S AR MISSAN		
(S). This i	o / File to illing is for work do ugh the Month End		Tag-	(58)	5266 , 0.115 ,	200 200	
	10N OF SERVICES T e, the bill will be typ						
AG	counting Services	as Requested:					
1261	al billing for work led by the Interna Jerlying construction	l Revenue Servici	: including:   F	leviers of c	<u>Ceresiigire</u>	redules and	
<u>infi</u>	ormation to Engine Jection and price o	ering Tax Service	s far cost se	negation s	istj. spekneme	wofETS	
. rec . Res	ancile to Deprecial New depreciation : ecule and general	ion Schedule and Chedule to deterr	General Lede nine rebred a	ger and mo esets and	ord Section 46 nanowe from d	IIA adjustment. epreciation	
. Re	new of IRS form 3 noer 7. Preparatio	115 prepared by	TEX (section)	<u>peri segue</u>	atny metad	ent.	
Dist	nbers 21, 164, 186 Direct to comply w	, 187, 192, 205,		enalllary g	arideal agenta a bara	elections	
		A	mount Due		<u>7,150.00</u>		
or this is a ,	vers till (to deer ou	t Will P.) Write do	ang iliya-relayiya)	was biled.	through and the	: bill number.	
BILL TYPE:	(STANDARD) (PR	) : :	.) TOTAL W. J.P. TO TRANS	441444444	W1.P.		
nuser Persons Splick Tolky (S			WILP, TO H				
CLICHT SING BOL # :	i Ngga	p	MITEUP // DO	(WW):			
Satt (Erp)a	ACHED <u>.</u>	 Tettal	amount bill	ABLE:	BTLL		
	L <del>E</del> SS RE	TAINERS AND OR	PROGRESS BIL AMOUNT OF			<del></del>	



1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2015

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 23555

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW DEPRECIATION SCHEDULE TO DETERMINE RETIRED ASSETS AND REMOVE FROM DEPRECIATION SCHEDULE AND GENERAL LEDGER AND DETERMINE ASSOCIATED SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS 3115 PREPARED BY ETS FOR CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192, 205 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,150.00

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2015

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE OUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS 315 PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 194, 205 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

305 AMOUNT DUE

\$ 7,150,00

Client #: 5266/

Invoice: 23555

Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated section 481 A Adjustment.

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 51 of 196 PageID #

# VOYNOW BAYARD CO

(1) Today's date		(1) 2.6.15		
(2) Name of individual requesting th	s billing	(2) RANDY		
(3) Client Name (4) Client # / File #		(3) STAR NUSSAN (4) 5266		
(5) This billing is for work done from	Month Ending	(5a)	, 200	
through the Month Ending		(55 1,31,15	, 200	
DESCRIPTION OF SERVICES TO BE T (Be precise, the bill will be typed exact	YPED ON THE BILL tly as you word it t	: eliow.)		
Accounting Services as Re				
Progress billing for work on the December 31 2014		ooks		
preparation of Federal , S	ate and city			
corporate tax returns.  PREPARATION OF New T	angible property	nules		
. Project clarge for a	galecifan			
Accountant				
	Amount	Tawa G	,250.00	
	Ansuns		A50.00	
If this is a zero bill (to clear out W.1.P	j. Write down the :	dient it was billed throu	igh and the bill numbe	T.
BILL TYPE: (STANDARD) (PROGRES	S) (FINAL)		WJ.P.	
	TOTAL W.I.P W.I.P. TO TRANSFE			
SELECTHROUGH CLIENT # / FILE #	W.I.P. TO HOU			
CLIENT NAME:	W.E.P. TO CLE WRITE UP / DOV			
BILL # : 3/3/38	- Term Cory DOY			
DATE KEYPUNCHED:	AL AMOUNT BILLAB	re.	BILL 9,250.00	
LESS RETAINERS AND O				

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 9, 2015

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2014 CLOSING OF THE BOOKS, PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS AND

PROGRESS CHARGE FOR APPLICATION OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 9,250.00

Client #: 5266/

Invoice: 23438

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 53 of 196 PageID #: 3329

(1) Today's date		(1)	1.24.14		
(2) Name of individual requesting	) this billing	(2)	RPS		
(3) Client Name		(3)	STAR NASSAN		
(4) Client # / File #		(40)	5266		
(5) This billing is for work done for	rom Month Ending	(5a)		, 200	
through the Month Ending		(5b) <u>4</u>	0.24,14	200	
DESCRIPTION OF SERVICES TO B (Be predse, the bill will be typed of	exactly as you word it be				
Accounting Services as	Requested:				
Final billing for work com- closing of the books, pre- preparation of federal, st	paration of tax work p	apers,			
	Amgunt	Due	3,940.00		
If this is a zero bill (to clear out W	.I.P.) Write down the c	lient it was billi	ed through and th	ne bill number.	
BILL TYPE: (STANDARD) (PROG	RESSY (FINAL)		W.I.P.		
	101	ALW.LP:			
DATE BILLED:	W.1.P. TO	TRANSFER:			
BRILED THROUGH CLIENT # / FILE #	W.E.P.	TO HOLD:			
Tarial In 11 1 1 2 2 A Abdus 19	W.I.P	. TO CLEAR!_			
CLIENT NAME	WRITEU	? /( DOWN):_			
BILL #					
DATE KEYPUNCHED:			BILL		
s god heras	TOTAL AMOUN NERS AND OR PROGRE				
LESS KE/A		as arulmg: _ NT OF BILL:			

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2014

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2013 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,940.00

Client #: 5266/

Invoice: 23079

STAR NI	ISSAN INC.	/					VIVIAN	00 MGMT: 83		
MON-YR	BILLS	WRT (	J/D WR'	TOFFS	CASH	MON-YR	BILLS		wrtoffs	CASH
	1,000		0					D		0 18,825
NOV-13	1,000		0	0	0	NOV-12	1,000	0	0	18,825
DEC-13	1,000		0	0	10,740	DEC-12	1,000	0	0	0
JAN-14	1,000		0	0	0	JAN-13	1,000	0	0	0
FEB-14	8,900 1,000		0	0	0	FBB-13	1,000	0	0	0
MAR-14	1,000		0	0	3,000	MAR-13	8,750	0	0	0
APR-14	1,000		0	0	2,000	APR-13	1,000	0	0	0
MAY-14	1,000 1,000		0	0	0	MAY-13	1,000	0	0	0
JUN-14	1,000 1,000		0	0	0	JUN-13	1,000	0	0	0
JUL-14	1,000		0	0	0	JUL-13	1,000	0	0	0
AUG-14	1,000 1,000		0	0	0	AUG-13	1,000	0	0	0
	1,000		•	ŏ	3,000	SEP-13	12,740	0 0 0 0 0 0 0 0 0 0 0	0	0
	19,900			0	37,490	TOTAL	31,490	-17,256	0	
YTD	16,900		0	0	8,000	PYTD	28,490	-17,256	0	0
AGED	CURRENT	1 1	40nth	2 MONT	rhs 3 M	ONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
	1 000 00	1 00					0.00	7 000 00		A/R
WIP	-1,000.00	2,67	77.50	8,281	.98 -9	00.00 -	1,000.00	7,900.00 9,248.16	17,307.64	WIP
					VARIANCE			DATE		
HOURS DOLLARS	3	0.00 0.00	167. 26,357.	10 64 -2	-167.10 26,357.64	0.00	% BILL	ED 12/01/14 ENT 09/18/14		
<	FEES	Work-in- Expenses	-PROCESS	DB/CR	OFFSET	> NET S SUBT	WIP ACO	COUNTS UN IVABLE RI	APPLIED ETAINER E	TOTAL XPOSURE
						0 17,30	7.64 9,	900.00		
SEE DE	TAIL? (Ye	s) (No)	APPLY	RETAIN	IER? (Yes)	(No) BI	LL TYPE: (	Std) (Prg) WIP TO XI WIP TO HO	(Final) 17	
									EAR:	
								WRITE UP/DO		
							2	AMOUNT TO B	***************************************	
								BY:	***************************************	

26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5266 / PAGE: 57

CONFIDENTIAL

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

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\*\* TOTAL

\* \* FEE & EXPENSE SUMMARIES \* \* HOURS AMOUNT TOTAL
1.00 275.00 275.00
166.00 25,557.00 25,832.00
74.30 9,996.00 35,828.00
0.90 45.00 35,873.00
0.00 -19,900.00 15,973.00 \* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SYSTEM GENERATED FEES 242.20 \*\* TOTAL 15,973.00 HOURS AMOUNT TOTAL

0.00 -19,900.00 -19,900.00

16.00 2,720.00 -17,180.00

1.20 60.00 -17,120.00

64.60 7,012.50 -10,107.50

51.80 5,884.00 -4,223.50

4.00 310.00 -3,913.50

0.90 45.00 -3,868.50

23.50 2,348.00 -1,520.50

44.50 8,760.00 7,239.50

0.60 165.00 7,404.50

1.00 275.00 7,679.50

0.20 16.00 7,695.50

12.00 2,370.00 10,065.50

21.90 5,907.50 15,973.00 \* CHARGEABLE FEES SUMMARY BY STAFF HOURS 118 ROBERT KIRKHOPE 132 DOROTHEA BURCH 135 VINCENT BUCOLO 136 DAVID KUMOR 138 MIKE CORRIGAN 139 KAITLYN M. METZ 142 TIMOFEY S. KRAVETS 40 Shawn McCormack 48 Kenneth Mann 56 Hugh Whyte 63 Betteann Norris 75 Bob Seibel 93 Randall Franzen \*\* TOTAL 242.20 15,973.00 HOURS AMOUNT TOTAL
0.30 -970.00 -970.00
1.00 -810.00 -1,780.00
73.80 9,630.00 7,850.00
14.00 810.00 8,660.00
55.70 474.50 9,134.50
5.80 -149.00 8,985.50
0.00 -1,000.00 7,985.50
0.00 -1,000.00 6,985.50
0.50 -900.00 6,085.50
66.60 8,210.00 14,295.50
24.50 2,677.50 16,973.00
0.00 -1,000.00 15,973.00 \* CHARGEABLE FEES SUMMARY BY CTRL DATE HOURS 10/31/13 11/30/13 12/31/13 01/31/14 02/28/14 03/31/14 04/30/14 05/31/14 06/30/14 07/31/14 08/31/14 09/30/14

26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5266 / PAGE: 58

242.20 15,973.00

CONFIDENTIAL

266 / GRP	P: STAR PRG BILL FRM:	10 CYC: 1	2 RATE	FACTOR: VIVIA		3 56.	
	WORK (CODE) STAFF NAME	SID	RATE		AMOUNT	SEQ#	ACTION
	* * CHARGEABLE FEES	BY CODES	/STAFF/	*	*		
8/31/14 08/06/14	2 93 Hugh Whyte	56	275	1.00	275.00	52603	B H T;
56	Hugh Whyte			1.00	275.00		
REVIEW P	artner Review			1.00	275.00		
1/31/14 01/02/14	5 21 KAITLYN M. METZ		50	0.70	35.00	21045	внт:
1/31/14 01/03/14	LIFO RESERVE ADJ 5 21 KAITLYN M. METZ LIFO RESERVE		50	0.20	10.30	21053	внт:
139	) KAITLYN M. METZ			0.90	45.00		
	5 21 Kenneth Mann	40	275	0.20		26201	внт:
	Lifo supervise K	aitlyn					
	Lifo	48	275	0.20			BHT:
1/31/14 01/10/14	5 21 Kenneth Mann lifo f/s	48	275	0.20	55.00	26371	внт:
48	Kenneth Mann			0.60	165.00		
BUSTAX L	JFO Computations			1.50	00.015		
0/31/13 10/23/13	5 60 VINCENT BUCOLO debbie phone cal		100	0.30	30.00	12115	B H T:
135	VINCENT BUCOLO			0.30	30.00		
3/31/14 03/03/14	5 60 DAVID KUMOR	136	110	0.60	66.00	29005	в н т:
3/31/14 03/05/14	EXTENSIONS 5 60 DAVID KUMOR			0.90	99.00	28998	внт:
3/31/14 03/10/14	GOING OVER EXTEN 5 60 DAVID KUMOR PUTTING IN FOR E	136	110	0.10	11.00	29546	в н т:
136	DAVID KUMOR			1.60	176.00		
3/31/14 02/26/14	5 60 TIMOFEY S. KRAVE Prepared extension filed out control	ons in go	80 systems		8.00 d log and	27912	внт:
142	TIMOFEY S. KRAVETS			0.10	8.00		
BUSTAX II	ncome Tax Project & Ex			2.00	214.00		
8/31/14 08/13/14	5 61 DOROTHEA BURCH	1.32	50	0.30	15.00	52338	внт:
132	DOROTHEA BURCH			0.30	15.00		
	5 61 VINCENT BUCCLO	135	125	0.80	100.00	51152	BHT:
	FED RETURN 5 61 VINCENT BUCOLO rerunning return	135	125	0.70			
6 Sep 2014 09:28					5266 /		PAGE: 5

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 135 VINCENT BUCOLO 1.50 187.50 03/31/14 03/04/14 5 61 DAVID KUMOR 136 110 1.20 132.00 28996 B H T: LIFO CALCULATIONS ADJUSTING ENTRIES 08/31/14 08/04/14 5 61 DAVID KUMOR 136 125 1.50 187.50 52080 B H T: UPDATING RETURN 136 DAVID KUMOR 2.70 319.50 -522,00% BUSTAX Federal Tax Return Prep 4.50 08/31/14 07/30/14 5 62 VINCENT BUCOLO 135 125 1.00 125.00 51153 B H T: NYS, NYC & EFILE DIAGNOSTICS 135 VINCENT BUCOLO 1.00 125.00 BUSTAX State Tax Return Prep 1.00 125.00 12/31/13 11/25/13 5 68 ROBERT KIRKHOPE 118 170 8.00 1,360.00 17496 B H T: tax planning 12/31/13 11/26/13 5 68 ROBERT KIRKHOPE 118 170 8.00 1,360.00 17497 B H T: tax planning 2,720.00.00 118 ROBERT KIRKHOPE 16.00 135 100 8.00 12/31/13 11/25/13 5 68 VINCENT BUCOLO 800.00 16520 B H T: 12/31/13 11/26/13 5 68 VINCENT BUCOLC 12/31/13 11/27/13 5 68 VINCENT BUCOLC 8.00 800.00 16521 B H T: 20.00 16532 B H T: 135 100 135 100 0.20 135 VINCENT BUCOLO 16.20 1,620.00 12/31/13 11/25/13 5 68 DAVID KUMOR 136 100 10.00 1,000.00 16534 B H T: TAX PLANNING!! 12/31/13 11/26/13 5 68 DAVID KUMOR 136 100 11.00 1,100,00 16535 B H T: TAX PLANNING!!! 136 DAVID KUMOR 21.00 2,100.00 12/31/13 11/25/13 5 68 Shawn McCormack 40 190 7.00 1,330.00 17376 B H T: 12/31/13 11/26/13 5 68 Shawn McCormack 7.00 1,330.00 17377 B H T: 40 Shawn McCormack 14.00 2,660.00 190.00 17364 B H T: 11/30/13 11/22/13 5 68 Bob Seibel 75 190 1.00 Prepair for visit. 12/31/13 11/27/13 5 68 Bob Seibel 7.5 190 2.00 380.00 17387 B H T: Follow up from visit. 75 Bob Seibel 3.00 570.00 12/31/13 11/25/13 5 68 Randall Franzen 83 250 4.00 1,000.00 17670 B H T: go to NY and do tax planning 12/31/13 12/20/13 5 68 Randall Franzen 83 250 0.60 150.00 21645 B H T:

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5266 /

26 Sep 2014 09:28

PAGE: 60

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/

calls form Vivian about payments on bonuses and to double check year end  $% \left\{ 1\right\} =\left\{ 1\right\} =\left$ 

				•					
	83	Ran	da.	ll Franzen			4.60	1,150.00	
B	BUSTAX T	ax F	1a	nning			74.80	10,820,00	
01/31/14 0	1/21/14	5	69	VINCENT BUCOLO	135	100	9.00	900 00	23947 B H T:
									24035 B H T:
02/28/14 0	11/28/14	5	69	VINCENT BUCOLO	135	100		500.00	24036 8 8 7
08/31/14 0	7/20/14	Š	60	VINCENT BUCOLO VINCENT BUCOLO VINCENT BUCOLO	175	125	1 20	150.00	24036 B H T: 51151 B H T:
30/31/14 0	11/23/13	,	03	FIXING YEAR END ITE	MC EQE	מפחם כ			31131 B R 1;
				INVENTORIES, FIXED					
				OWNERS NOTES	HOOELC	1, 606	o' tim two	JOHE,	
00/21/14 0	7/30/14	r	60	VINCENT BUCOLO	1 2 6	100	0 20	25 00	E1150 D # #
00/21/14 0	1/30/14	J	09						21123 B H L:
				RPS sent email for adjustments in CSA	adjust	ing a	avertisino	, maxing	
	135	AIN	CEI	NT BUCOLO			27.40	2,775.00	
11/31/14 0	1/03/14	5	60	Shawn McCormack	40	200	3.50	200.00	22020 p.u.m.
12/32/14 O	1 /27/14	2	60	Chaup McCormack	40	200			33032 B H T: 33069 B H T:
32/20/14 U	1/2//14	5	50 50	Shawn McCormack Shawn McCormack	40	200	0.00		
32/20/14 U	1/20/14	5	60	Shawn McCormack	40	200	9.00		33070 B H T:
12/20/14 U	1/23/14	,	99	anawn mccdemack	40	200	9.00	1,800.00	33071 B H T:
	40	Sha	wn	McCormack			30.50	6,100.00	
2/28/14 0	2/07/14	5	69	Bob Seibel	75	200	0.50	100.00	24889 B H T:
3/31/14 0	3/04/14			Bob Seibel	75 75	200	0.50 1.00	200.00	35146 B H T:
				Extensions.					
6/30/14 0	6/04/14	5	69		75	200	0.50	100.00	44374 B H T:
				6/15 est.		_			
7/31/14 0	7/25/14	5	69	Bob Seibel	75	200	1.50	300.00	51851 B H T:
				Go over Trial & Tax	codes			*****	
8/31/14 0	7/29/14	5	69	Bob Seibel	75		1.50	300.00	51925 B H T:
			-	Tax return.					
8/31/14 0	7/31/14	5	69	Bob Seibel	75	200	1.00	200.00	51932 B H T:
	,,			Tax return.	-				
8/31/14 0	8/04/14	5	69	Bob Seibel	75	200	1.00	200.00	52229 B H T:
				Tax return.	-			240.00	VII. 1.
8/31/14 0	8/11/14	5.	69		75	200	1.00	200.00	52450 B H T:
.,,		-		Tax return			-,	230.00	52.00 E 11 11
	75	Bob	Se	ibel			8.00	1,600.00	
								•	
2/28/14 0	1/27/14	5	69	Randall Franzen					29329 B H T:
		_		go dealership in KY					
2/28/14 0	1/29/14	5		Randall Franzen					29334 B H T;
2120 (24.0)	2/16/11	_	~ ^	go dealership in NY	and d	o the	year end	work	20002 2 11 2
2/28/14 0.	2/15/14	٥		Randall Franzen				137.50	30921 B H T:
				go over qurstion for need to do for estimate					
				taxes	ace CT11A	THEFT	LLO LUL LII	e leur	
13/31/14 0	3/28/14	S	69	Randall Franzen	RR	275	0.80	220 00	33773 B H T.
		-		go over some of John				220.00	~~=/~ W K &.
				30 01 02 00 00 00 00 00 00 00 00 00 00 00 00					
									THE OWNER WAS DON'T WAS AND AND AND AND AND AND AND
6 Sep 201	4 09:28			DI	MIP SO	RT ON	CLIENT ID	5266 /	PAGE:

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \_\_\_\_\_ \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 83 275 2.00 08/31/14 08/12/14 5 69 Randall Franzen 550.00 53131 B H T: go over wrokpapers and tax return 83 Randall Franzen 9.30 2,557.50 BUSTAX Year End Tax Work 13,032,50 75.20 02/28/14 02/01/14 5 90 DAVID KUMOR 136 110 33.00 24583 B H T: 0.30 LOOKING OVER TRAIL AND MAKING ADJUSTMENTS 02/28/14 02/04/14 5 90 DAVID KUMOR 136 110 0.40 44.00 24720 B H T: GOING OVER TAX CODE REPORTS 03/31/14 03/05/14 5 90 DAVID KUMOR 136 110 0.90 99.00 29000 в н т: UNICAP CALCULATIONS 136 DAVID KUMOR 1.60 176.00 02/28/14 01/31/14 5 90 MIKE CORRIGAN 138 75 2,00 150.00 23754 B H T: Inputing Trial Balance and creating folder 02/28/14 02/03/14 5 90 MIKE CORRIGAN 138 80 1.00 80.00 24784 B H T: Entered Trial Balance, made the neccessary adjustments 02/28/14 02/04/14 5 90 MIKE CORRIGAN 138 80 90,00 24787 B H T: Making corrections to trial balance 138 MIKE CORRIGAN 310.00 4.00 486.00 BUSTAX Trial Balance Data Inpu 5.60 08/31/14 08/04/14 5 97 TIMOFEY S. KRAVETS 142 100 1.10 110.00 52140 B H T: 142 TIMOFEY S. KRAVETS 1.10 110.00 BUSTAX Math/Proof Report/Retur 110.00 1.10 08/31/14 08/21/14 5 99 DAVID KUMOR 136 125 0.30 37.50 53165 B H T: SETTING UP FOR E FILE 136 DAVID KUMOR 0.30 37.50 37.50 BUSTAX Report Typing 0.30 Prepair for visit. 07/31/14 07/22/14 6 1 Bob Seibel 1.00 200.00 51854 B H T: 75 Bob Seibel 1.00 200.00 INTSER Interim Visit Planning 200.00 1.00 07/31/14 07/23/14 6 13 Randall Franzen 83 275 8.00 2,200.00 51643 B H T: go to NY and do interim visit 83 Randall Franzen 2,200.00 8.00 INTSER Rev. Ledger & Schedules 2,200.00 8.00

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5266 / PAGE: 62

26 Sep 2014 09:28

CDATE	WDATE		CODE) STAFF NAMI				TRUOMA	SEQ#	ACTION
		* *					*		
7/31/14	07/23/14	6 20	DAVID KUMOR	136	125	8.00	1,000.00	50308	в нт:
7/31/14	07/24/14	6 20	FUN TRIP!! DAVID KUMOR FUN TRIP	136	125	10.00	1,250.00	50309	в н т:
	136	DAVID	KUMOR			18.00	2,250.00 (	46	
7/31/14	07/23/14	6 20	TIMOFEY S. KRAVI TIMOFEY S. KRAVI	ETS 142	100	9.00	900.00		
7/31/14 7/31/14	07/24/14	6 20	TIMOFEY S. KRAVI TIMOFEY S. KRAVI	ETS 142	100	9.00	900.00	51110	BHT:
,,,,,,,,			EY S. KRAVETS	310 142	100		2,010.00	31101	D 11. I 1
			Dept Analysis			38.10	4,260.00		
7/31/14 7/31/14	07/23/14 07/23/14	6 60 6 60	VINCENT BUCOLO VINCENT BUCOLO	135 135	125 125	9.00 9.00	1,125.00 1,125.00		
	135	VINCE	NT BUCOLO			18.00	2,250.00		
	INTSER I	ncome '	Tax Project & Ex			10.00	2,250.00		
			TIMOFEY S. KRAVE			0.60 1.60	60.00 160.00	51276 51287	B H T: B H T:
	142	TIMOF	EY S. KRAVETS			2.20	220.00		
3/31/14	02/25/14	6 84	Betteann Norris process eng lett	63 er and ma	80 ailed		16.00	27986	B H T:
	63	Bette	ann Norris			0.20	16.00		
	INTSER L	etters	to Client, Prep			2.40	236.00		
8/31/14	07/29/14	6 99	VINCENT BUCOLO	135	125	0.20	25.00	51147	B H T:
	1.35	VINCE	NT BUCOLO			0.20	25.00		
3/31/14	07/28/14	6 99	DAVID KUMOR	136	125	4.00	500.00	51196	внт:
3/31/14	07/31/14	6 99	TYPING LETTER DAVID KUMOR		125	1.60	200.00	51211	внт:
3/31/14	08/07/14	6 99	GOING OVER LETTE DAVID KUMOR GOING OVER LETTE	136	125 RANDY	1.00	125.00	52094	внт:
	136	DAVID	KUMOR			6.60	825.00		
	INTSER Re	eport T	Typing			6.80	850.00	*	
3/31/14	08/14/14	7 85	DOROTHEA BURCH scan to pdf, pas Chrysler, Subaru 2013 tax returns	sword pro	tect	0.50 Nissan, To i and Mits	25.00 yota ubishi	52350	внт;
8/31/14	08/15/14	7 85	email to Chase E DOROTHEA BURCH		50	0.40	20.00	52318	внт:

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 62 of 196 PageID #: 3338

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 NGMT: 83 56 STAR NISSAN INC./ VIVIAN WORK (CODE) STAFF NAME SID RATE HRS CDATE WDATE AMOUNT SEO# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* set Naki Parki up on portal, scan and upload tax douments and email 45.00 0.90 132 DOROTHEA BURCH 45.00 PERSTX Photocopying Documents 0.90 \* \* TOTAL FEES 35,873.00 242.20 \* \* CHARGEABLE EXPENSES \* \* 07/31/14 07/23/14 1 1 Randall Franzen 65.00 51648 B H T: donuts 83 Randall Franzen 65.00 Miscellaneous Expense 65.00 02/28/14 01/27/14 10 1 Shawn McCormack 40 6.66 33076 B H T: 40 Shawn McCormack 5.66 MILEAGE 6160 6.66 07/31/14 07/24/14 10 3 DAVID KUMOR 136 6.98 50313 B H T: DINNER 136 DAVID KUMOR 6.98 SUPPER MONEY 6167 6.98 02/28/14 01/29/14 10 4 Randall Franzen 83 1,256.00 29337 B H T: hotel andrew 83 Randall Franzen 1,256.00 HOTELS AND TRAVEL 6160 1,256.00 \* \* TOTAL EXPENSES 1,334.64 DEBITS & CREDITS + \* -1,000.00 996404 B H T: 10/31/13 10/31/13 99 3 11/30/13 11/30/13 99 -1,000.00 4791 B H T: 12/31/13 12/31/13 99 -1,000.00 4928 B H T: 01/31/14 01/31/14 99 -1,000.00 14752 B H T: 02/28/14 02/28/14 99 -1,000.00 14890 B H T: -7,900.00 25492 B H T: 02/28/14 02/28/14 99 -1,000.00 16263 B H T: 03/31/14 03/31/14 99 -1,000.00 19317 B H T: -1,000.00 19459 B H T: 04/30/14 04/30/14 99 3 05/31/14 05/31/14 99 3

CONFIDENTIAL

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID 5266 /

PAGE: 64

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5266 / STAR NISS	SAN INC	/					_			FACTOR: VIVIA						
CDATE	WDATE	WC	RK (CODE)	STAFF	NAM!	<u>.</u> 	211	RAT	'E	HRS		AMOUNT	SEQ#	AC	TION	
			*	* *	DEB1	TS/C	RED1	TS	* *	±						
06/30/14	06/30/	14 99	3								-1	,000.00	24204	вн	T:	
07/31/14	07/31/	14 99	3								-1	.000.00	38356	вн	T:	
08/31/14	08/31/	14 99	3								-1	.000.00	38500	ВН	T:	
09/30/14	09/30/	14 99	3									,000.00				
	* *	TOTAL	PROGRESS	BILLS	AND	отне	R CF	REDIT	S		-19	,900.00				
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26 Sep 2014 09:28 DWIP SORT ON CLIENT ID 5266 / PAGE: 65

(1) Today's date	(1) 9.24.14	
(2) Name of individual requesting this billing (3) Client Name	(2) RPS (3) STAR NESSAN	
(4) Client # / File #	(4)5266	
(5) This billing is for work done from Month Ending through the Month Ending	· · · · · · · · · · · · · · · · · · ·	00
DESCRIPTION OF SERVICES TO BE TYPED ON THE BIL (Be precise, the bill will be typed exactly as you word it		
Accounting Services as Requested:		
Special accounting services as requested.		
Amoun	t Due 3,390.00	
If this is a zero bill (to clear out W.I.P.) Write down the	client it was billed through and the b	ll number.
BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	W.I.P.	
	O TRANSFER:	
CLIENT # / FILE #	P. TO HOLD: .R. TO CLEAR:	
CLIENT NAME: WRITE	UP /( DOWN):	
BOL#: 19576  DATE KEYPUNCHED:	BILL	
	INT BILLABLE:	
LESS RETAINERS AND OR PROGR AMC	RESS BILLING: DUNT OF BILL:	
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Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 64 of 196 PageID # 3340

CONFIDENTIAL

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2014

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 23078

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,390.00

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 66 of 196 PageID #: 3342

## VOYNOW BAYARD CO

(2) Name of Individual Properties States (2) NAME (2) NAME (3) STAR NESSAN (4) Chart Name (2) STAR NESSAN (4)		-WIP		
(3) Clean Name (3) STAR NUSSAN  (4) Clean W / File W (1) 5/65  (5) This billing is for work dose from Rewin Ending (5a) 206  Utrough the Month Ending (5b 135.14 200  DESCRIPTION OF SERVICES TO SE TYPED ON THE BILL. (See precise, the bill will be typed evacity as you work it below.)  Accounting Sarvices as Requested:  Progress billing for work completed  on the December 31.2013 closing of the brooks  preparation of Federal , State and city  corporate tax returns.  Accountant  Amount Due 7,906.06  If this is a zero bill (or clear out W.I.P.) write sown the clear X was billed two literaturous and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (PBIAL) WILP  LAST YEAR BILL: 7,750 TOTAL W.I.P.  WILP TO TRANSFER.  W.I.P. TO TRANSFER.	(1) Today's date	(1) 2,6,14		
(1) Sizes if / File if (1) Sizes (1)	(2) Name of Individual requesting this billing	(2) RANDY		
(5) This billing is for work done from Holish Ending (5a) 200  ENCOUGH the Morth-Ending (5b 1.31.14 200  DESCRIPTION OF SERVICES TO BE TYPED ON THE BRA- (Be precise, the bill will be typed exectly as you want it below.)  Accounting Services as Requested:  Progress billing for work completed  on the December 31, 2013 closing of the books  preparation of Federal , State and city  corporate tax neturns.  Amount Due 7,900.06  If this is a zero bill (to clear out W.I.P.) Write down the clear it was bleed twough and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  LAST YEAR BILL: 7,750 TOTAL W.I.P.:  ONTERDINGER: W.I.P. TO TRANSFER  HILL YEAR BILL: 7,750 W.I.P. TO CLEAR:  CLIENT WANTE W.I.P. TO TRANSFER  HILL Y. TO CLEAR:  CLIENT WANTE W.I.P. TO TRANSFER  HILL Y. TO CLEAR:  CLIENT WANTE W.I.P. TO CLEAR:  CLIENT W.I.P. TO CLEAR:	(3) Client Name	(3) <u>STAR N</u>	IISSAN	
DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL! (Be precise, the bill will be typed exactly as you word it below.)  Accounting Services as Requested:  Progress billing for work completed  on the December 31 2013 closing of the books  preparation of Federal , State and city  corporate tax returns.  Accountant  Amount Due 7,906.06  If this is a zero bill (to clear out W.J.P.) Write down the client it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.J.P.  LAST YEAR BILL: 7,780 TOTAL W.J.P.  BILL TYPE W.J.P. TO TRANSPER  HILLS FRANDARD W.J.P. TO TRANSPER  HILLS W.J.P. TO CLEAR:  J. J	(4) Client # / File #	(4)	5266	
DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL: (Se precise, the bill will be typed exactly as you word it below.)  Accounting Services as Requested:  Progress billing for work completed  on the December 31 2013 closing of the books  preparation of Federal , State and city  corporate tax returns.  Accountant  Accountant  Accountant  Accountant  Accountant  Accountant  Accountant  Will bis is a zero bill (to clear out Wille.) Write down the client it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) Wille  LAST YEAR BILL: 7,750 TOTAL WILP:  DATE BILLED:  WILP TO TRANSPER:  BILL  WILP TO HOLD:  CART WY BILL:  WILP TO CLEAR  CLIENT MANE  WILP TO TAL AMOUNT BILLABILE: 7,980.00  LESS RETAINERS AND OR PROGRESS BILLING:	(5) This billing is for work done from Month Ending	(5a) <u> </u>		200
Accounting Services as Requested:  Progress billing for work completed on the December 31 2013 closing of the books preparation of Federal , State and city corporate tax returns.  Accountant  Amount Due 7,906.66  If this is a zero bill (to clear out W.I.P.) Write down the clean it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P. LAST YEAR BILL: 7,750 TOTAL W.I.P.: DATE BILLED. W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO HOLD: CLEAR W.I.P. TO CLEAR CLIENT NAME WRITE UP / DOWN: BILL TYPE WRITE UP / DOWN: BILL TYPE W.I.P. TO TAL W.I.P.: DATE REVENUE W.I.P. TO CLEAR CLIENT NAME WRITE UP / DOWN: BILL TOTAL AMOUNT BILLABLE: 7,900.00  LESS RETAINERS AND OR PROGRESS BILLING:	through the Month Ending	(5b <u>1.31</u>	.14 ,	200
Accounting Services as Requested:  Progress billing for work completed on the December 31 2013 closing of the books preparation of Federal , State and city corporate tax returns.  Accountant  Amount Due 7,906.66  If this is a zero bill (to clear out W.I.P.) Write down the clean it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P. LAST YEAR BILL: 7,750 TOTAL W.I.P.: DATE BILLED. W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO TRANSFER: BILL TYPE W.I.P. TO HOLD: CLEAR W.I.P. TO CLEAR CLIENT NAME WRITE UP / DOWN: BILL TYPE WRITE UP / DOWN: BILL TYPE W.I.P. TO TAL W.I.P.: DATE REVENUE W.I.P. TO CLEAR CLIENT NAME WRITE UP / DOWN: BILL TOTAL AMOUNT BILLABLE: 7,900.00  LESS RETAINERS AND OR PROGRESS BILLING:				
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On the December 31 2013 closing of the books  preparation of Federal , State and city  corporate tax returns:  Accountant  Amount Due 7,900.00  If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  LAST YEAR BILL: 7,750 TOTAL W.I.P.:  DATE RILLED W.I.P. TO TRANSFER:  BILLD THROUGH W.I.P. TO CLEAR:  GLIENT W.I.P. TO CLEAR:  GLIENT NAME: WRITE UP / DOWN:  BILL TOTAL AMOUNT BILLABLE: 7,900.00  LESS RETAINERS AND OR PROGRESS BILLING:				
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Accountant  Amount Due 7,906.06  If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  LAST YEAR BILL: 7,750 TOTAL W.I.P.:  DATE BILLED: W.I.P. TO TRANSFER:  BILL THROUGH W.I.P. TO HOLD:  CLIENT # / FILE # W.I.P. TO CLEAR:  CLIENT NAME: WRITE UP / DOWN:  BILL #: 2070/51  DATE KEYPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,906.00	preparation of Federal , State and city			
Amount Due 7,900.00  If this is a zero bill (to clear out W.L.P.) Write down the client it was billed through and the bill number.  BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  LAST YEAR BILL: 7,750 TOTAL W.I.P.:  DATE BILLED: W.I.P. TO TRANSPER:  BILLED: W.I.P. TO HOLD:  CLIENT # / FILE # W.I.P. TO CLEAR:  GLIENT NAME: WRITE UP / DOWN:  BILL #:  TOTAL AMOUNT BILLABLE: 7,900.00  LESS RETAINERS AND OR PROGRESS BILLING:	corporate tax returns.			
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BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  LAST YEAR BILL: 7,750 TOTAL W.I.P.:  DATE BILLED: W.I.P. TO TRANSFER:  BELIZO THROUGH W.I.P. TO HOLD:  CLIENT # / FILE # W.I.P. TO CLEAR:  GLIENT NAME: WRITE UP / DOWN:  BILL #: 2000/100  LESS RETAINERS AND OR PROGRESS BILLING:				
LAST YEAR BILL: 7,750 TOTAL W.I.P.:  DATE BILLED: W.I.P. TO TRANSFER:  BELIED THROUGH CLIENT # / FILE #  W.I.P. TO CLEAR:  WRITE UP / DOWN:  BILL #: 20 \\  DATE REVPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,900,00	If this is a zero bill (to clear out W.I.P.) Write down the	edlent it was	billed through and the b	vill number.
DATE BILLED: W.I.P. TO TRÂNSFER:  BELIZO THROUGH W.I.P. TO HOLD:  CLIENT # / FILE # W.I.P. TO CLEAR:  CLIENT NAME: WRITE UP / DOWN:  BILL #: 20 \\ \S\S\S\S\S\S\S\S\S\S\S\S\S\S\S\S\S\	BILL TYPE: (STANDARD) (PROGRESS) (FINAL)		W.EP.	
BELED THROUGH W.I.P. TO HOLD:  CLIENT W.J.P. TO CLEAR:  W.I.P. TO CLEAR:  GLIENT NAME: WRITE UP / DOWN:  BILL #: 207\S  CATE KEYPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,980.00  LESS RETAINERS AND OR PROGRESS BILLING:	LAST YEAR BILL: 7,750 TOTAL W.I.	P.:		
CLIENT W / FILE # W.I.P. TO CLEAR:  CLIENT NAME: WRITE UP / DOWN:  BILL #: 20 \\  DATE REYPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,900,00  LESS RETAINERS AND OR PROGRESS BILLING:	DATE BILLED: W.I.P. TO TRANS	#E4:		
CLIENT NAME: WRITE UP / DOWN:  BILL #: 2005  DATE KEYPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,980.00  LESS RETAINERS AND OR PROGRESS BILLING:		45: <u> </u>		
BILL # :	And the desired production of the state of t			
DATE REYPUNCHED: BILL  TOTAL AMOUNT BILLABLE: 7,900,00  LESS RETAINERS AND OR PROGRESS BILLING:	and t	M/N3		
TOTAL AMOUNT BILLABLE: 7,980,00 LESS RETAINERS AND OR PROGRESS BILLING:			<b>21</b> 1)	
LESS RETAINERS AND OR PROGRESS BILLING:		BLE:		
AMOUNT OF BILL: 7,908.00				
	AMOUNT OF	BILL:	7,900.00	

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 6, 2014

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2013 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,900.00

Client #: 5266/

Invoice: 22768

#### (1) Today's date (1) 9,30,13 (2) Name of inclvidual requesting this billing (2) 435 (3) Clenthane (3) STAR NUSSAN (A) Edlenisty Flori 5266 (41 (5) This billing is for work done from Month Ending (5a) ., 200 through the Month Ending (56) j 200 DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL! (Be precise, the bill will be typed exactly as you word it below.) Accounting Services as Requested: Final billing for work completed on December 31, 2012 closing of the books, preparation of tax work papers, preparation of federal, state, and city Corp. tax returns. Amount Due 3,890,00 If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number. ETLL TYPE: (STANDARD) (PROGRESS); (FINAL) 147. T. P. TOTAL WIP: CATE BILLED! WILL IO TRANSPER BALED THROUGH CIJENT # / FILE & W.I.P. TO HOLD: Wilp. To gear C JEW NAME: WRITE UP /( DOWN): au.+: (13447 DATE KEYPUNCHED: Mil TYPETAL AMENUATERILLARILE: LESS RETAINERS AND OR PROGRESS BILLING: AMOUNT OF BILL:

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 68 of 196 PageID #

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2013

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

BAYSIDE, NY 11361 Client #: 5266/ ATTN: VIVIAN Invoice: 22443

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2012 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,890.00

The same

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v.6.00

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14 Oct 2013 19:48 DWIP SORT ON CLIENT ID 5266 / PAGE: 64

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 71 of 196 PageID #: 3347

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

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5266 / GRP: STAR PRG BILL FRM: 10 STAR NISSAN INC./		VIVIAN	MGMT: 83 56	
* * FEE & EXPEN	NSE SUMMARIES	* *		
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL	
REVIEW ENGAGEMENT	1.00	275.00	275.00	
EMPLOYEE BENEFIT PLANS	0.60	60.00	335.00	
BUSINESS TAX ENGAGEMENTS	184.70	28,806.00	29.141.00	
REVIEW ENGAGEMENT EMPLOYEE BENEFIT PLANS BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES	132.20	19,475.00	48,616.00	
PERSONAL TAX RETURN SERVICES	0.60	30.00	48.646.00	
SPECIAL PROJECTS-MUST USE MEMO	1.00	100.00	48,746.00	
* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT EMPLOYEE BENEFIT PLANS BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES	0.00	-20,750.00	27,996.00	
** TOTAL	320.10	27,996.00		
* CHARGEABLE FEES SUMMARY BY STAFF  118 ROBERT KIRKHOPE 124 Brett Bausinger 130 DAVE LOMBARDO 132 DOROTHEA BURCH 134 MEGAN WAGNER 135 VINCENT BUCOLO 136 DAVID KUMOR 138 MIKE CORRIGAN 40 Shawn McCormack 48 Kenneth Mann 56 Hugh Whyte 63 Betteann Norris 75 Bob Seibel 83 Randall Franzen 92 David Kaplan	HOURS	AMOUNT	<b>ጥ</b> ርምል፣.	
The same that the same to the	0.00	-20.750.00	-20,750.00	
118 ROBERT KIRKHOPE	36.00	5,560.00	-15,190,00	
124 Brett Bausinger	12.30	1,476.00	-13.714.00	
130 DAVE LOMBARDO	0.20	20.00	-13,694.00	
132 DOROTHEA BURCH	1.60	80.00	-13,614.00	
134 MEGAN WAGNER	5,00	500.00	-13,114.00	
135 VINCENT BUCOLO	43.50	4,350.00	-8,764.00	
136 DAVID KUMOR	62.80	6,280.00	-2,484.00	
138 MIKE CORRIGAN	14.00	1,050.00	-1,434.00	
40 Shawn McCormack	94.50	17,955.00	16,521.00	
48 Kenneth Mann	0.80	200.00	16,721.00	
56 Hugh Whyte	1.00	275.00	16,996.00	
63 Betteann Norris	0.20	15.00	17,011.00	
75 Bob Seibel	17.50	3,325.00	20,336.00	
83 Randall Franzen	29.20	7,300.00	27,636.00	
92 David Kaplan	1.50	360.00	27,996.00	
** TOTAL	320.10	27,996.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE 10/31/12 11/30/12 12/31/12 01/31/13 02/28/13 03/31/13 04/30/13 05/31/13 06/30/13 07/31/13 08/31/13 09/30/13 10/31/13	HOURS	AMOUNT	TOTAL	
10/31/12	6.40	-200.00	-200.00	
11/30/12	106.20	14,910.00	14,710.00	
12/31/12	4.70	-125.00	14,585.00	
01/31/13	1.10	-820.00	13,765.00	
02/28/13	57.90	9,390.00	23,155.00	
03/31/13	4.20	-8,150.00	15,005.00	
04/30/13	2.00	-560.00	14,445.00	
05/31/13	18.50	1,330.00	15,775.00	
06/30/13	37.00	4,506.00	20,281.00	
07/31/13	72.00	9,545.00	29,826.00	
08/31/13	8.30	-150.00	29,676.00	
09/30/13	1.80	-680.00	28,996.00	
10/31/13	0.00	-1,000.00	27,996.00	
** TOTAL		27,996.00		

14 Oct 2013 19:48 DWIP SORT ON CLIENT ID 5266 / PAGE: 65

CONFIDENTIAL

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5266 / GRP STAR NISSAN INC./		0 CYC: 12		TOR: 1.00 MGMT: VIVIAN	83 56
CDATE WDATE	WORK (CODE) STAFF NAME	SID R		RS AMOUNT	SEQ# ACTION
	* * CHARGEABLE FEES	BY CODES/	STAFF/	蒙 爺	
07/31/13 07/05/13	2 93 Hugh Whyte	56	275 1.	00 275.00	997593 в н т:
56	Hugh Whyte		1.	00 275.00	
REVIEW Pa	artner Review		1.	00 275.00	
08/31/13 08/02/13	4 99 VINCENT BUCOLO HELPING MIKE WITH	135 SERVICE		60.00	1791 B H T:
135	VINCENT BUCOLO		0.	60.00	
EBPLAN Re	eport Typing		0.	60.00	
1/31/13 01/07/13	5 21 DOROTHEA BURCH fax life entry	132	50 0	20 10.00	973887 B H T:
132	DOROTHEA BURCH		0.	20 10.00	
3/31/13 02/28/13	5 21 DAVID KUMOR LIFO ADJUSTMENTS	136	100 0.	50.00	977846 B H T:
3/31/13 02/28/13	5 21 DAVID KUMOR GOING OVER DIFFERI STAR	136 ENCE WITH			977840 B H T:
136	DAVID KUMOR		1.	00 100.00	
1/31/13 01/07/13	5 21 Kenneth Mann	48	250 0.	30 75.00	982409 B H T:
1/31/13 01/11/13		48	250 0.	10 25.00	982450 B H T:
2/28/13 02/18/13	LIFO, fin stmt 5 21 Kenneth Mann LIFO	48	250 0.:	20 50.00	986289 B H T:
48	Kenneth Mann		0.	50 150.00	
BUSTAX L	IFO Computations		1.	260.00	
0/31/12 10/09/12	5 33 MEGAN WAGNER	134			960145 B H T:
0/31/12 10/16/12	sent 2011 tax reto 5 33 MEGAN WAGNER corrected 1099's a	134	100 3.0	300.00	961946 B H T:
134	MEGAN WAGNER		4.0	00 400.00	
BUSTAX I	ncome Taxes		4.0	400.00	
2/28/13 01/30/13 3/31/13 03/07/13	5 60 VINCENT BUCOLO 5 60 VINCENT BUCOLO PROGRSS BILLS ALL	135	100 10.9 100 0.9	1,050.00 30 30.00	974634 B H T: 978743 B H T:
9/30/13 09/24/13	5 60 VINCENT BUCOLO searching for docs	135	100 0.	30.00	8103 B H T:
135	VINCENT BUCOLO		11.	1,110.00	
BUSTAX Ir	ncome Tax Project & Ex		11.	1,110.00	
4 Oct 2013 19:48	T TO GO			T ID 5266 /	

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 06/30/13 05/28/13 5 61 Brett Bausinger 124 120 2.10 252.00 993693 B H T: 01/31/13 01/17/13 5 61 DOROTHEA BURCH 132 50 mail out sig forms 132 50 2.10 252.00 0.10 5.00 973978 B H T: 0.10 5.00 984570 B H T: mail 1099's and 1096's 07/31/13 07/09/13 5 61 DOROTHEA BURCH 132 50 0.40 20.00 115 B H T: process 132 DOROTHEA BURCH 0.60 30.00 136 100 0.70 03/31/13 02/28/13 5 61 DAVID KUMOR 70.00 977849 B H T: SETTING UP EXTENSIONS FEB NY NYC 03/31/13 03/11/13 5 61 DAVID KUMOR 136 100 0.20 20.00 979545 B H T: PUTTING IN EXTENSIONS 136 100 07/31/13 07/09/13 5 61 DAVID KUMOR 0.40 40.00 998957 B H T: UPDATING RETURN 136 DAVID KUMOR 1.30 130.00 BUSTAX Federal Tax Return Prep 4.00 412.00 06/30/13 05/28/13 5 62 Brett Bausinger 124 120 1.60 192.00 993694 B H T: 124 Brett Bausinger 1.60 192.00 BUSTAX State Tax Return Prep 1.60 192.00 06/30/13 05/29/13 5 63 Brett Bausinger 124 120 06/30/13 05/29/13 5 63 Brett Bausinger 124 120 0.90 108.00 993696 B H T: 0.40 48.00 993695 B H T: 124 Brett Bausinger 1.30 156.00 BUSTAX City Tax Return Prep 1.30 156.00 11/30/12 11/13/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968413 B H T: TAX PLANNING STAR ENTITIES 2012 11/30/12 11/14/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968414 B H T: TAX PLANNING STAR ENTITIES 2012 11/30/12 11/15/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968415 B H T: TAX PLANNING STAR ENTITIES 2012 11/30/12 11/16/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968416 B H T: TAX PLANNING STAR ENTITES 2012 118 ROBERT KIRKHOPE 28.00 4,200.00 11/30/12 11/22/12 5 68 VINCENT BUCOLO 135 100 8.00 800.00 966798 B H T: 135 VINCENT BUCOLO 8.00 800.00 11/30/12 11/13/12 5 68 DAVID KUMOR 136 100 8.00 800.00 966766 В и т: T/P

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DWIP SORT ON CLIENT ID 5266 /

14 Oct 2013 19:48

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 11/30/12 11/14/12 5 68 DAVID KUMOR 136 100 8.00 800.00 966767 B H T: T/P 11/30/12 11/15/12 5 68 DAVID KUMOR 136 100 8.00 800.00 966768 B H T: T/P 11/30/12 11/16/12 5 68 DAVID KUMOR 136 100 8.00 800.00 966769 B H T: T/P 136 DAVID KUMOR 32.00 3,200.00 12/31/12 12/10/12 5 68 Shawn McCormack 12/31/12 12/10/12 5 68 Shawn McCormack 40 190 3.50 12/31/12 12/26/12 5 68 Shawn McCormack 40 190 1.00 665.00 970928 B H T: 190.00 970971 B H T: Spoke to Vivian on the phone regarding tax planning memo then had a discussion with Bobby regarding Georgia Koufakis Trust 40 Shawn McCormack 4.50 855.00 11/30/12 11/13/12 5 68 Randall Franzen 83 250 8.00 2,000.00 969778 B H T: go to NY and do tax planning 83 Randall Franzen 8.00 2,000.00 BUSTAX Tax Planning 80.50 11,055.00 05/31/13 05/22/13 5 69 Brett Bausinger 124 120 4.50 540.00 991739 B H T: 06/30/13 05/28/13 5 69 Brett Bausinger 124 120 0.40 48.00 993687 B H T: 124 Brett Bausinger 4.90 588.00 12/31/12 12/27/12 5 69 DAVE LOMBARDO 130 100 0.20 20.00 970381 B H T: ENGMT LTTRS 130 DAVE LOMBARDO 0.20 20.00 1,900.00 983619 B H T: 02/28/13 01/29/13 5 69 Shawn McCormack 02/28/13 01/30/13 5 69 Shawn McCormack 40 190 10.00 1,900.00 983620 B H T: 1,900.00 983621 B H T: 40 190 10.00 02/28/13 01/31/13 5 69 Shawn McCormack 40 190 10.00 02/28/13 02/01/13 5 69 Shawn McCormack 40 04/30/13 04/26/13 5 69 Shawn McCormack 40 190 7.00 1,330.00 983622 B H T: 190 1.00 190.00 993648 B H T: Gathered John K loan information for Randy/Vivian 40 Shawn McCormack 38.00 7,220.00 10/31/12 10/16/12 5 69 Bob Seibel 75 190 1.00 190.00 964170 B H T: Bank Questions 10/31/12 10/16/12 5 69 Bob Seibel 75 190 1.00 190.00 964171 B H T: Bank Questions 02/28/13 02/02/13 5 69 Bob Seibel 75 190 0.50 95.00 974995 B H T: Follow from visit. 03/31/13 02/27/13 5 69 Bob Seibel 190 1.00 190.00 980027 B H T: Lifo problems. 03/31/13 03/02/13 5 69 Bob Seibel 75 190 1.00 190.00 980051 B H T: extension 05/31/13 05/22/13 5 69 Bob Seibel 75 190 1.00 190.00 994019 B H T:

DWIP SORT ON CLIENT ID 5266 /

14 Oct 2013 19:48

PAGE: 68

STAR NIS CDATE	SAN INC./						VIV:			
-DAIL	WDATE	WORK (	CODE) STA	AFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
		* *	CHARGEABI	e fees	BY CODE	S/STAI	FF/	* *		
£ /20 /12	06/07/12	5 60	Tax retur	n.						
16/30/13	06/0//13	5 69	Bob Seibe 6/15 est	:1	75	190	0.50	95.00	994097	B H T:
06/30/13	06/24/13	5 69	Bob Seibe		75	190	1.50	285.00	997497	B H T:
6/30/13	06/25/13	5 69	Tax retur Bob Seibe		75	190	1.00	190.00	997507	BHT:
06/30/13	06/26/13	5 69	Tax retur Bob Seibe		75	190	1.00	190 00	997511	D U T.
			Tax retur	n.						
16/30/13	06/27/13	5 69	Bob Seibe Tax retur		75	190	1.00	190.00	997515	B H T:
06/30/13	06/28/13	5 69	Bob Seibe Tax retur	1	75	190	1.00	190.00	997522	в н т:
07/31/13	07/02/13	5 69	Bob Seibe	1	75	190	1.00	190.00	998489	внт:
07/31/13	07/03/13	5 69	Tax retur Bob Seibe		75	190	1.00	190 00	998496	יד ע פ
			Tax retur	n.	_					
			Bob Seibe	N	75	190	1.00	190.00	197	внт:
07/31/13	07/23/13	5 69	Bob Seibe Tax retur		75	190	0.50	95.00	518	в н т:
08/31/13	08/22/13	5 69	Bob Seibe	1	75	190	0.50	95.00	4542	внт:
			Workpaper	s.						
	75	Bob Se	eibel				15.50	2,945.00		
2/28/13	01/30/13	5 69	Randall F					2,000.00	975748	внт:
04/30/13	04/09/13	5 69	go to NY Randall F			year 250	ena 1.00	250.00	986031	внт:
05/31/13	04/29/13	5 69	calls from	m John .	Jr to go 83	over 250	tax info		991996	
			get info	for Viv	ian John	JR lo	an			
73/31/13	05/17/13	2 69	Randall F go over i			250 n for			992048	внт:
07/31/13	07/18/13	5 69	setup inte Randall F	erim vi:	sit 83	250	1.20	300.00	1001	внт:
			go over i	tems for	r the yea	ar end	return			
19/30/13	09/13/13	5 69	Randall F			250 iys re		250.00 what else	7589	B H T:
			needs to	oe done		-				
	83	Randal	ll Franzen				13.20	3,300.00		
	BUSTAX Ye	ar End	i Tax Work				71.80	14,073.00		
2/28/13	02/02/13	5 90	VINCENT BO	COLO	135	100	0.70	70.00	974645	B H T:
	135	VINCEN	T BUCOLO				0.70	70.00		
12/20/12			DAVID KUNG		192	100			000000	
12/26/13	02/20/13	5 90	RECORDING PROBLEM			100 NEW T			978053	8 H T:
	136	DAVID	KUMOR				0.90	90.00		
	BUSTAX Tr	ial Ba	lance Data	a Inpu			1.60	160.00		
	 13 19:48							D 5266 /		

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013

SORT ON CLIENT ID \* SELECTED CLIENTS GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ STAR NISSAN INC./
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

14 Oct 20	013 19:48	title tilen selle venit sem avan av		DWIP SO	RT ON	CLIENT I	D 5266 /	PAGE: 7
06/30/13 07/31/13	05/29/13 07/24/13	6 13	Shawn McCormack Shawn McCormack	40 40	190 190	8.00 7.00	1,520.00 1,330.00	993717 B H T: 2109 B H T:
	INTSER I	nterim	Visit Planning			10.00	1,740.00	
	75	Bob Se	eibel			2.00	380.00	
11/30/12	11/07/12	6 1	Bob Seibel Prepair for visit	75 •	190	2.00	380.00	967134 В н т:
	118	ROBERT	KIRKHOPE			8.00	1,360.00	
07/31/13	07/24/13	6 1	ROBERT KIRKHOPE	118	170	8.00	1,360.00	2615 B H T:
	BUSTAX R	eport 1	Typing			1.90	190.00	
	136	DAVID	KUMOR			1.90	190.00	
9/30/13	09/04/13	5 99	DAVID KUMOR ESTIMATED PAYMENT	136	100	0.30	30.00	6201 B H T:
08/31/13	08/02/13	5 99	SETTING UP FOR E DAVID KUMOR HELPING MIKE WITH	136	100	0.70	70.00	1819 B H T:
17/31/13	07/26/13	5 99	MAKING ESTIMATES DAVID KUMOR	136	STARS 100	0.20	20.00	1092 B H T:
6/30/13	06/06/13	5 99	DAVID KUMOR		100	0.70	70.00	993813 В н Т:
	BUSTAX M	ath/Pro	oof Report/Retur			1.00	100.00	
,,			NT BUCOLO			1.00	100.00	
7/31/13			VINCENT BUCOLO	135	100	1.00		998513 B H T:
			Bausinger eview Comments			2.40	288.00 288.00	
10/30/13			Brett Bausinger	124	120	1.50		997478 B H T:
6/30/13	05/29/13	5 95	Brett Bausinger Brett Bausinger	124		0.70	24.00	993699 B H T: 993702 B H T:
	BUSTAX P					0.20	50.00	
	48	Kenne	th Mann			0.20	50.00	
01/31/13	01/15/13	5 93	Kenneth Mann eng letter review	48	250	0.20	50.00	982472 B H T:
			upervision			1.50	360.00	
			Kaplan			1.50	360.00	
06/30/13			David Kaplan	92	240	1.50	360.00	992689 B H T:

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	WORK (CODE) STAFF NAME	SID RATE	VIVIA HRS	THUOMA	SEQ#	ACTION
	* * CHARGEABLE FEES	BY CODES/STAP	FF/ *	*		
7/31/13 07/25/13	6 13 Shawn McCormack	40 190	7.00	1,330.00	2110 B	н т:
40	Shawn McCormack		22.00	4,180.00		
7/31/13 07/25/13	6 13 Randall Franzen go to NY and do a John Steve and SF				1992 B	н т:
63	Randall Franzen		8.00	2,000.00		
INTSER R	ev. Ledger & Schedules		30.00	6,180.00		
6/30/13 05/29/13	6 20 VINCENT BUCOLO	135 100	11.00	1,100.00	992869 B	H T:
135	VINCENT BUCOLO		11.00	1,100.00		
7/31/13 07/24/13	6 20 DAVID KUMOR	136 100	8.20	820.00	1084 B	н т:
7/31/13 07/25/13	SERVICE 6 20 DAVID KUMOR SERVICE!!	136 100	10.50	1,050.00	1085 B	н т:
136	DAVID KUMOR		18.70	1,870.00		
7/31/13 07/24/13	6 20 MIKE CORRIGAN Business Trip to Hyundai, Toyota, Inventory Service	Nissan, Subar	iting clie		429 B	H T:
8/31/13 08/05/13	RO's, and closing our services. 6 20 MIKE CORRIGAN STAR Toyota and N leeter editing th evaluating the le	g out the Regi 138 75 Wissan Service he mistakes Da	1.00 Parts Rep	75.00 ort	4238 B	н т:
138	MIKE CORRIGAN		8.00	600.00		
	ervice Dept Analysis		37.70	3,570.00		
INTSER S	E 20 MINE CODDICEN		0.00			
	Made a excel docu with the Inventor		Autodeale:		433 B	HT:
7/31/13 07/26/13	Made a excel docu	ment for STAR	Autodeale:	rships	433 B	HT:
7/31/13 07/26/13	Made a excel docu with the Inventor	ment for STAR	Autodeale pen/close	rships date.	433 B	н т:
7/31/13 07/26/13 138 INTSER O	Made a excel docu with the Inventor	ument for STAR y total and o	Autodeale: pen/close o 2.00 2.00	rships date. 150.00 150.00		
7/31/13 07/26/13 138 INTSER 0: 5/31/13 05/20/13	Made a excel docu with the Inventor MIKE CORRIGAN ther Services USE MEMO	ument for STAR y total and o	Autodeale: pen/close o 2.00 2.00	150.00 150.00 1,000.00		
7/31/13 07/26/13 138 INTSER 0: 5/31/13 05/20/13	Made a excel docu with the Inventor MIKE CORRIGAN ther Services USE MEMO 6 60 VINCENT BUCOLO	ument for STAR y total and o	2.00 2.00 2.00	150.00 150.00 1,000.00		
7/31/13 07/26/13  138  INTSER 0: 5/31/13 05/20/13  135  INTSER I: 1/30/12 11/13/12 1/30/12 11/14/12	Made a excel docu with the Inventor MIKE CORRIGAN ther Services USE MEMO 6 60 VINCENT BUCOLO VINCENT BUCOLO	ument for STAR ry total and o	2.00 2.00 2.00 10.00 10.00	150.00 150.00 1,000.00 1,000.00 1,000.00	992066 B 966771 B 966772 B	H T:

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WORK (CODE) STAFF NAME S:		VIVIAN			
		HRS	TRUOMA		ACTION
* * CHARGEABLE FEES BY COI					
6 68 Shawn McCormack 40	0 190	7.00	1,330.00	966774	B H T:
Shawn McCormack		28.00	5,320.00		
x Planning		28.00	5,320.00		
		0.20	10.00	967160	внт:
DOROTHEA BURCH		0.20	10.00		
6 84 Shawn McCormack 40	190	2.00	380.00	993719	в н т:
Shawn McCormack		2.00	380.00		
6 84 Betteann Norris 63 eng letter 2012	3 75	0.20	15.00	971419	B H T:
Betteann Norris		0.20	15.00		
tters to Client, Prep		2.40	405.00		
6 91 VINCENT BUCOLO 13 going over what to do a interims to mike	35 100 at servic	0.50 ce and expl	50.00 aning	399	внт:
VINCENT BUCOLO		0.50	50.00		
aff Training		0.50	50.00		
6 99 VINCENT BUCOLO 1:	35 100	0.60	60.00	1780	B H T:
VINCENT BUCOLO		0.60	60.00		
6 99 DAVID KUMOR 13	36 100	2.10	210.00	1086	в н т:
		1.70	170.00	1796	в н т:
MORE LETTER STUFF! 6 99 DAVID KUMOR 13		0.30	30.00	1812	в н т:
6 99 DAVID KUMOR 13 REVIEWING MIKES LETTER	36 100	MIKE 2.60	260.00	1814	в н т:
6 99 DAVID KUMOR 13	36 100	0.30	30.00	3261	в н Т:
DAVID KUMOR		7.00	700.00		
Typed up a service report and I did in Queens, Not document was Parts and Services and Register.	ort on the Y for ST	AR. Include	David d in the	431	BHT:
	Shawn McCormack  Shawn McCormack  ax Planning  6 84 DOROTHEA BURCH     fax bills to Star/per in  DOROTHEA BURCH  6 84 Shawn McCormack  46  Shawn McCormack  6 84 Betteann Norris     eng letter 2012  Betteann Norris  etters to Client, Prep  6 91 VINCENT BUCOLO     going over what to do interims to mike  VINCENT BUCOLO  caff Training  6 99 VINCENT BUCOLO     letter  VINCENT BUCOLO  1:     far Training  6 99 VINCENT BUCOLO     letter  VINCENT BUCOLO  6 99 DAVID KUMOR     TPYING UP SERVICE LETT!  6 99 DAVID KUMOR     GOING OVER SERVICE LETT!  6 99 DAVID KUMOR     IN     GOING OVER SERVICE LETT!  6 99 DAVID KUMOR     IN     GOING OVER SERVICE LETT  6 99 DAVID KUMOR     IN     GOING OVER MIKES LETTER     ADDING IN PENDING AMOUN  6 99 DAVID KUMOR  1 GOING OVER MIKE CHANGE:  DAVID KUMOR  6 99 MIKE CORRIGAN     Typed up a service repand I did in Queens, Nodocument was Parts	Shawn McCormack  Ax Planning  6 84 DOROTHEA BURCH 6 84 Shawn McCormack  6 84 Shawn McCormack  6 84 Shawn McCormack 6 84 Shawn McCormack 6 84 Betteann Norris 9 eng letter 2012  Betteann Norris 9 etters to Client, Prep 6 91 VINCENT BUCOLO 135 100 100 going over what to do at service 101 interims to mike  VINCENT BUCOLO 135 100 101 Etter  VINCENT BUCOLO 136 100 101 ETTER STUFF! 101 AVID KUMOR 102 IN PENDING AMOUNTS 103 100 103 IN PENDING AMOUNTS 104 IN PENDING AMOUNTS 105 IN PENDING AMOUNTS 106 IN PENDING AMOUNTS 107 IN PENDING AMOUNTS 108 IN PENDING AMOUNTS 109 DAVID KUMOR 109 DAVID KUMOR 100 IN PENDING AMOUNTS 100 IN PENDING IN P	Shawn McCormack 40 190 7.00  Shawn McCormack 28.00  ax Planning 28.00  6 84 DOROTHEA BURCH 132 50 0.20     fax bills to Star/per Randy  DOROTHEA BURCH 0.20  6 84 Shawn McCormack 40 190 2.00  Shawn McCormack 40 190 2.00  Shawn McCormack 2.00  6 84 Betteann Norris 63 75 0.20     eng letter 2012  Betteann Norris 0.20  8 etters to Client, Prep 2.40  6 91 VINCENT BUCOLO 135 100 0.50     going over what to do at service and explinterims to mike  VINCENT BUCOLO 0.50  caff Training 0.50  for 99 VINCENT BUCOLO 135 100 0.60  caff Training 1.50  6 99 VINCENT BUCOLO 135 100 0.60  caff Training 1.50  6 99 DAVID KUMOR 136 100 2.10     TPYING UP SERVICE LETTER 6 99 DAVID KUMOR 136 100 1.70     MORE LETTER STUFF! 6 99 DAVID KUMOR 136 100 0.30     GOING OVER SERVICE LETTER WITH MIKE 6 99 DAVID KUMOR 136 100 2.60     REVIEWING MIKES LETTER ADDING IN PENDING AMOUNTS 6 99 DAVID KUMOR 136 100 0.30     GOING OVER MIKE CHANGES  DAVID KUMOR 136 100 0.30     GOING OVER MIKE CHANGES  DAVID KUMOR 7.00  6 99 MIKE CORRIGAN 138 75 4.00     Typed up a service report on the services and I did in Queens, NY for STAR. Include document was Parts and Services and Register for Chrysler, H	Shawn McCormack 40 190 7.00 1,330.00  Shawn McCormack 28.00 5,320.00  ax Planning 28.00 5,320.00  6 84 DOROTHEA BURCH 132 50 0.20 10.00  6 84 Shawn McCormack 40 190 2.00 380.00  Shawn McCormack 40 190 2.00 380.00  Shawn McCormack 40 190 2.00 380.00  6 84 Betteann Norris 63 75 0.20 15.00  eng letter 2012  Betteann Norris 63 75 0.20 15.00  atters to Client, Prep 2.40 405.00  6 91 VINCENT BUCOLO 135 100 0.50 50.00  going over what to do at service and explaning interims to mike  VINCENT BUCOLO 0.50 50.00  caff Training 0.50 50.00  for 99 VINCENT BUCOLO 135 100 0.60 60.00  letter 0.50 50.00  caff Training 0.50 50.00  caff Training 1.50 0.50 50.00  caff Training 0.	Shawn McCormack 40 190 7.00 1,330.00 966774 Shawn McCormack 28.00 5,320.00  6 84 DOROTHEA BURCH 132 50 0.20 10.00 967160 fax bills to Star/per Randy  DOROTHEA BURCH 0.20 10.00  6 84 Shawn McCormack 40 190 2.00 380.00 993719 Shawn McCormack 2.00 380.00 993719 Shawn McCormack 2.00 380.00 993719 Shawn McCormack 375 0.20 15.00 971419 eng letter 2012  Betteann Norris 0.20 15.00 971419 eng letter 2012  Betteann Norris 0.20 15.00 971419 etters to Client, Prep 2.40 405.00  6 91 VINCENT BUCOLO 135 100 0.50 50.00 399 going over what to do at service and explaning interims to mike  VINCENT BUCOLO 0.50 50.00  caff Training 0.50 50.00  6 99 VINCENT BUCOLO 135 100 0.60 60.00  1780 etter 10 0.50 50.00  6 99 VINCENT BUCOLO 135 100 0.60 60.00  6 99 VINCENT BUCOLO 135 100 0.60 60.00  6 99 DAVID KUMOR 136 100 2.10 210.00 1086 TPYING UP SERVICE LETTER 69 9DAVID KUMOR 136 100 0.30 30.00 1812 GOING OVER SERVICE LETTER WITH MIKE 69 9D DAVID KUMOR 136 100 0.30 30.00 1812 GOING OVER SERVICE LETTER WITH MIKE 69 9DAVID KUMOR 136 100 0.30 30.00 3261  FOR DAVID KUMOR 136 100 0.30 30.00 3261  GOING OVER MIKE CHANGES  DAVID KUMOR 7.00 700.00  6 99 MIKE CORRIGAN 138 75 4.00 300.00 431 Typed up a service report on the services David and I did in Queens, NY for STAR. Included in the document was Parts and Services and Register for Chrysler, Hyundai,

v.6.00

STAR NISSAN INC./ CDATE WDATE	WORK(CODE) STAFF NAME SID RATE			SEQ# ACTION
	* * CHARGEABLE FEES BY CODES/STAFF			THE MINE WHITE COURT STATE WATER COURT STATE COURT STA
138	MIKE CORRIGAN	4.00	300.00	
INTSER Re	port Typing	11.60	1,060.00	
0/31/12 10/09/12	7 61 DOROTHEA BURCH 132 50 upload (7) tax returns to Porta: email, call with directions for login info		n and	964443 B H T:
132	DOROTHEA BURCH	0.40	20.00	
PERSTX Fe	deral Tax Return Prep	0.40	20.00	
9/30/13 09/05/13	7 85 DOROTHEA BURCH 132 50 scan, email and password nyc est		10.00	7211 B H T:
132	DOROTHEA BURCH	0.20	10.00	
PERSTX Ph	otocopying Documents	0.20	10.00	
5/31/13 05/02/13	8 32 MEGAN WAGNER 134 100 census	1.00	100.00	990105 B H T:
134	megan wagner	1.00	100.00	
Other Spe	cial Projects(detail)	1.00	100.00	
* * TOT.	AL FEES	320.10	48,746.00	
	* * DEBITS & CREDITS *	*		
0/31/12 10/31/12 1/30/12 11/30/12 2/31/12 12/31/12 1/31/13 01/31/13 2/28/13 02/28/13 3/31/13 03/31/13 3/31/13 03/31/13 4/30/13 04/30/13 5/31/13 05/31/13 6/30/13 06/30/13 6/30/13 06/30/13 8/31/13 08/31/13 9/30/13 09/30/13 0/31/13 10/31/13	99 3 99 3 99 3 99 3 99 3 99 3 99 3 99 3		-1,000.00 -1,000.00 -1,000.00 -1,000.00 -7,750.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00 -1,000.00	953764 B H T: 957202 B H T: 962624 B H T: 971699 B H T: 971830 B H T: 975205 B H T: 975342 B H T: 975342 B H T: 987666 B H T: 987799 B H T: 992329 B H T: 996267 B H T:

DWIP SORT ON CLIENT ID 5266 / PAGE: 73

14 Oct 2013 19:48

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 80 of 196 PageID #: 3356

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

3200 /		STAR	PRG	BILL	FRM:	10	CYC:	12	RATE	FACTOR:	1.00	MGMT:	83	56		
STAR NIS										VIVI	AN					
CDATE	WDATE	WORK (C	ODE)	STAFE	NAME		SII	RA	TE	HRS		AMOUN'	r	SEO#	ACTION	
		* *	CHARGE	ABLE	FEES	RY	CODE	:5/5	TAFF	/ ±	dr .					

FEES	expenses	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
48,746.00	0.00	48,746.00	0.00	48,746.00	-20,750.00	27,996.00
						طه مبن و دخير يه و

DWIP SORT ON CLIENT ID 5266 / PAGE: 74

14 Oct 2013 19:48

(1) Today's date	, g	9,30,13	
(2) Name of individual requesting this	s billing (3	!) RPS	
(3) Client Name			
<ul><li>(4) Client # / File #</li><li>(5) This billing is for work done from</li></ul>	Manth Englina (4	l) <u>5267</u> id)	_ , 200
through the Month Ending		b) <u>9.30,13</u>	, 200 , 200
REPORTORING CONTROLS AND THE			
DESCRIPTION OF SERVICES TO BE TO (Be precise, the bill will be typed exact	dy as you word it below.)		
Agenuelles Coules as B.			
Accounting Services as Rec	juested:		
Final billing for work complet	ed on December 31, 201	2.	
closing of the books, prepara			
preparation of federal, state,	and city Corp. tax return	5.	
	Amount Due	3,890.00	
	WHOCHESTAG	3,000.00	
If this is a zero bill (to clear out W.I.P.)	Write down the client it w	as billed through and th	e bill number.
BILL TYPE: (STANDARD) (PROGRESS	EN (FINAL)	W.L.P.	
	TOTAL W.I.		
DATE BILLED:	W.I.P. TO TRANSF	ER:	
BILLED THROUGH CLIENT # / FILE #	W.I.P. TO HOL W.I.P. TO CL		
CLIENT NAME:	WRITE UP /( DOY		
BILL®: JANNO			
DATE KEYPUNCHED:	TOTAL AMOUNT BULLS	BILL:	
	TOTAL AMOUNT BILLA S AND OR PROGRESS BILLI	BLE:	
		BLE:	

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2013

STAR TOYOTA 205-11 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2012 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,890.00

Client #: 5267/

Invoice: 22440

v.6.00

STAR TO	DYOTA/					VIVIAN	00 MGMT: 83 PRIOR 12 MON	718-279-1	800
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	PRIOR 12 MON WRT U/D  0 0 0 0 0 0 0 0 0 0 0 3,668	WRTOFFS	CASH
NOV-12	1,000	0	0	6,810	NOV-11	1,000	0	0	12,750
DEC-12	1,000	0	0	1,000	DEC-11	1,000	0	0	1,000
JAN-13	1,000	0	0	1,000	JAN-12	1,000	0	0	1,000
FEB-13	1,000	0	0	1,000	FEB-12	8,250	0	0	1,000
MAR-13	8,750	. 0	0	8,750	MAR-12	1,000	0	0	8,250
APR-13	1,000	0	0	1,000	APR-12	1,000	0	0	1,000
MAY-13	1,000	0	0	1,000	MAY-12	1,000	0	0	1,000
JUN-13	1,000	0	0	1,000	JUN-12	10,765	0	0	1,000
JUL-13	1,000	0	0	1,000	JUL-12	1,000	0	0	1,000
AUG-13	1,000	0	0	1,000	AUG-12	1,000	0	0	10,765
SEP-13	1,000	0	0	1,000	SEP-12	10,275	3,668	0	1,000
OCT-13	1,000	0	0	1,000	OCT-12	1,000	0	0	1,000
TOTAL	19,750	0	0	25,560	TOTAL	38,290	3,668	0	40,765
YTD	17,750	0	0	17,750	PYTD	36,290	3,668	0	27,015
AGED	CURRENT	1 MONTH	2 NONTHS	3 MC	ONTHS 4	MONTHS	5+ MONTHS	TOTAL	AGED
A/R WIP	0,00 -375.00	0.00 790.00	0.00 470.00	) ) 5,01	0.00 75.00 3,	0.00 8 <b>63.0</b> 0	3,465.00 9,513.00	3,465.00 19,336.00	A/R WIP
YTD WOR	K BUDG	ET AC	TUAL V	ariance	%BUDGET	LAST	DATE	AMOUI	NT TYPE
HOURS DOLLARS	0.	00 17 00 30,86	3.10 - 6.00 -30,	-173.10 866.00	0.00%	BILLE PAYME	DATE ED 12/01/13 ENT 10/10/13	1,000.	00 PRG 00 SN
	fees ex	PENSES	DB/CR	OFFSETS	SUBTO1	AL RECE	COUNTS UNA	TAINER E	XPOSURE
40,0	86.00	0.00	0.00 -2	20,750.00	19,336.	.00 3,4	165.00	0.00 22	,801.00
SEE DE	TAIL? (Yes)	(No) APP	LY RETAINE	R? (Yes)	(No) BILI	TYPE: (5	Std) (Prg) (	Final) 19	NET WIP ,336.00
							WIP TO XF	ER:	
							WIP TO HO	LD:	
							WIP TO CLE	AR:	
							WRITE UP/DO	WN:	evenumente.
						F	MOUNT TO BI	LL:	
						APPROVED	BY:	DATE:	

14 Oct 2013 19:48 DWIP SORT ON CLIENT ID 5267 / PAGE: 75

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 84 of 196 PageID #: 3360

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013 SORT ON CLIENT ID \* SELECTED CLIENTS

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

STAR TOYOTA/		VIVIAN	718-279-1800
* * FEE & EXPEN  * CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS INTERIM SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES  ** TOTAL	NSE SUMMARIES	* *	
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	ጥርሞል1.
REVIEW ENGAGEMENT	1.00	275.00	275 00
BUSINESS TAX ENGAGEMENTS	148.80	27.361.00	27.636.00
INTERIM SERVICES	53.40	7.675.00	35 311 00
SPECIAL PROJECTS-MUST USE MEMO	19.10	4.775.00	40 086 00
SYSTEM GENERATED FEES	0.00	-20,750.00	19,336.00
** TOTAL	222.30	19,336.00	
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	AMOUNT -20,750.00	-20,750.00
118 ROBERT KIRKHOPE	8.00 24.40	1,360.00 2,672.00	-19,390.00
124 Brett Bausinger	24.40	2,672.00	-16,718.00
132 DOROTHEA BURCH	1.20	60.00	
134 MEGAN WAGNER	0.80	80.00	-16,578.00
135 VINCENT BUCOLO	10.50	1,050.00	-15,528.00
136 DAVID KUMOR	14.30	1,430.00	-14,098.00
138 MIKE CORRIGAN	17.00	1,275.00	-12,823.00
48 Kenneth Mann	0.70	175.00	-12,648.00
56 Hugh Whyte	1.00	275.00	-12,373.00
75 Bob Seibel	73.00	275.00 13,870.00 17,575.00 264.00	1,497.00
75 Bob Seibel 83 Randall Franzen	70.30	17,575.00	19,072.00
92 David Kaplan	1.10	264.00	19,336.00
** TOTAL	222.30	19,336.00	
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	
10/31/12	4.90		145.00
11/30/12	38.00	145.00 5,680.00	5,825.00
12/31/12	6.30	395.00 -35.00	6,220.00
01/31/13	4.50	-35.00	6,185.00
02/28/13	46.60 11.60	7,450.00	13,635.00
03/31/13	11.60	-6,555.00	7,080.00
04/30/13	8.90	1,225.00	8,305.00
05/31/13	17.90	1,208.00	9,513.00
06/30/13	26.10	7,450.00 -6,555.00 1,225.00 1,208.00 3,863.00 5,075.00	13,376.00
07/31/13	33.70	5,075.00	18,431.00
08/31/13	13.00 8.30	470.00 790.00	18,921.00
09/30/13	8.30		
10/31/13	2.50	-375.00	19,336.00
** TOTAL		19,336.00	

14 Oct 2013 19:48 DWIP SORT ON CLIENT ID 5267 / PAGE: 76

14 Oct 2013 19:48

DATE WDATE	WORK (CODE) STAFF NAME			FACTOR: 1.00 VIVIAN HRS	MGMT:	71	8-279-18( ACTION
· Airs was the sale and specified they also also also does also also also also also also also als	* * CHARGEABLE FEES BY C			~ ~			
2/28/13 01/30/13	2 93 Hugh Whyte	56	275	0.50	137.50	974678	B H T:
2/28/13 02/14/13	Randy 2 93 Hugh Whyte	56	275	0.50	137.50	976438	B H T:
56	Hugh Whyte			1.00	275.00		
REVIEW Pa	artner Review			1.00	275.00		
1/31/13 01/07/13	5 21 DOROTHEA BURCH fax lifo entry	132	50	0.20	10.00	973886	внт:
132	DOROTHEA BURCH			0.20	10.00		
3/31/13 03/01/13	5 21 DAVID KUMOR WRONG INVENTORY AMOUN RECALCULATING INVENTO		NT IN FO		230.00	977853	B H T:
136	DAVID KUMOR			2.30	230.00		
1/31/13 01/07/13		48	250	0.30	75.00	982410	в н т:
2/28/13 02/16/13		48	250	0.20	50.00	986282	в н т:
3/31/13 03/02/13	LIFO 5 21 Kenneth Mann LIFO	48	250	0.20	50.00	986351	внт:
48	Kenneth Mann			0.70	175.00		
BUSTAX LI	FO Computations			3.20	415.00		
2/28/13 02/01/13	5 60 VINCENT BUCOLO	135	100	9.00	900.00	974636	внт:
135	VINCENT BUCOLO			9.00	900.00		
BUSTAX In	ncome Tax Project & Ex			9.00	900.00		
6/30/13 05/29/13	5 61 Brett Bausinger	124	120	2.10	252.00	993697	B H T:
124	Brett Bausinger			2.10	252.00		
7/31/13 07/09/13	5 61 DOROTHEA BURCH process	132	50	0.40	20.00	107	в н т:
7/31/13 07/23/13	•	132	50	0.20	10.00	1713	В Н Т:
132	DOROTHEA BURCH			0.60	30.00		
3/31/13 03/02/13	5 61 DAVID KUMOR SETTING UP EXTENSION		100 W NYC	0.90	90.00	9 <b>7</b> 7860	в н т:
3/31/13 03/11/13		136		0.10	10.00	979542	B H T:
136	DAVID KUMOR			1.00	100.00		

5267 / STAR TOY		: STAR	PRG	BILL FRM:	10 CY	(C: )	12 RAT	E FACTOR: VIVIA	1.00 MGMT:		8-279-180
CDATE	WDATE	WORK (	CODE)	STAFF NAM	£	SID	RATE		TRUOMA		ACTION
		* *	CHARGE	ABLE FEES	ву с	CODE	s/staf	F/ *	*		166 tun ma 1861 tun ena 646 em eu
06/30/13	05/29/13	5 62	Brett	Bausinger		124	120	0.70	84.00	993698	B H T:
	124	Brett	Bausin	ger				0.70	84.00		
	BUSTAX S	tate T	ax Retu	rn Prep				0.70	84.00		
06/30/13	05/29/13	5 63	Brett	Bausinger		124	120	0.90	108.00	993703	внт:
	124	Brett	Bausin	ger				0.90	108.00		
	BUSTAX C	ity Ta	x Retur	n Prep				0.90	108.00		
1/30/12	11/12/12	5 66		l Franzen ady for tl		83 r er		1.00	250.00	969784	B H T:
	83	Randa	11 Fran	zen				1.00	250.00		
	BUSTAX T	ax Not	ice Res	ponse				1.00	250.00		
6/30/13	06/27/13	5 67	all NY	l Franzen S and look organizat	upt	83 he s	250 sales t	2.00 tax info on		996697	внт:
	83	Randa.	ll Fran	zen				2.00	500.00		
	BUSTAX Ta	ax Res	earch/I	nvestigat				2.00	500.00		
1/30/12	11/16/12	5 68	Brett : Brett :	Bausinger Bausinger Bausinger g together		124 124	100 100 100 ning i	4.50 7.50 0.80 folder	750.00	966754 966752 968432	B H T:
	124	Brett	Bausin	ger				12.80	1,280.00		
1/30/12	11/13/12	5 68	Bob Se			75	190	8.00	1,520.00	967201	внт:
1/30/12	11/16/12	5 68	Bob Se	anning vis ibel anning vis		75	190	8.00	1,520.00	967205	внт:
1/30/12	11/19/12	5 68	Bob Se			75	190	1.00	190.00	967244	B H T:
2/31/12	12/26/12	5 68	Bob Se.			75	190	1.00	190.00	970058	в н т:
	75	Bob Se	eibel					18.00	3,420.00		
1/30/12	11/16/12	5 68		l Franzen planning				8.00	2,000.00	969781	B H T:
	83	Randa	ll Fran	zen				8.00	2,000.00		
	BUSTAX Ta	ax Plan	nning					38.80	6,700.00		
5/31/13 5/31/13	05/22/13 05/23/13	5 <b>69</b> 5 <b>69</b>	Brett   Brett	Bausinger Bausinger		124 124	120 120	2.50 1.00	300.00 120.00	991740 991745	B H T: B H T:
4 Oct 20	13 19:48		nder verder spaage gaarde verder jaren verder in	dağı diğir gare sirin soğı gaş yesi iyes sayı sayı					5267 /	n will with you may had dight the	PAGE: 7

v.6.00

5267 / STAR TOY		?: S7	rar pi	RG BILL	FRM:	10 CYC:	12 RA	TE FACTO		MGMT:			_
CDATE	WDATE	MOI	RK (CODE)	STAF	F NAME	ÇT.	D RATE		VIAN	AMOUNT			79-1
								····					CTIO
		*	* CHAP	RGEABLE	FEES	BY COD	ES/STA	FF/	* *				
F /22 /22													
5/31/13	05/23/13 05/28/13	5	69 Bret	t Baus:	inger	12	4 120	2.40		288.00	991741	В	H T:
6/30/13	05/28/13	5	69 Bret	t Baus:	inger	12	4 120	0.40		48.00	993688	В	HT:
	124	D											
	124	Bre	ett Baus	inger				6.30		756.00			
1/31/13	01/08/13	5	69 Bob	Saibal		75	190	1.00		100 00	072440	_	
-, 02, 13	01,00,10							ı.∪∪ engageme	nt forms	190.00	972448	В.	H T:
1/31/13	01/26/13	5	69 Bob	Seibel	100 141	75		1.00	IIC LOLING	190 OO	974982	R	и т.
				air for				2.00		1,0.00	274302	-	
2/28/13	01/30/13	5	69 Bob	Seibel		75	190	9.50	1,	805.00	974985	В	HT:
			Year	end vi	isit.				,				
2/28/13	01/31/13	5	69 Bob			75	190	9.50	1,	805.00	974986	В	H T:
		_		end v									
2/28/13	02/01/13	5	69 Bob			75	190	7.00	1,	330.00	974987	B	H T:
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* CHARGEABLE FEES BY CODES/STAFF/ **  /31/13 01/03/13 5 69 Randall Franzen	CDATE WDAT	E WOR	RK (CODE)	STAFF NAMI	E SID	RATE	VIVIAN HRS	AMOUNT			
131/13 01/03/13 5 69 Randall Franzen											
Calls to Vivian to go over year end and what we need to go to NY and work on the year end and what we need to check and what is going on a standard in the search of check and what is going on at the dealership and her situation		*	* CHARG.	eable fees	BY CODE	S/STAFF	* *				
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Oct 2013 19:48 DWIP SORT ON CLIENT ID 5267 / PAGE: 86											
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5267 / STAR TOY CDATE		: STAR		BILL FRM: STAFF NAM				VI	VIAN	00 mgmt: Amount	7 :	18-279-18( ACTION
		* *	CHARGE	ABLE FEES	BY	CODE	S/STA	FF/	* *			* MX 400 MA ANA ANA 400 400 400 MT
	83	Randa	ll Fran:	zen				30.20		7,550.00		
	BUSTAX Y	ear End	d Tax Wo	ork				83.50		7,236.00		
02/28/13	02/02/13	5 90	VINCENT	r Bucolo		135	100					BHT:
	135	VINCE	NT BUCO	ro				1.50				
02/28/13	02/20/13	5 90		KUMOR ING TRADE	DISC	136 COUNTS		0.40				внт:
	136	DAVID	KUMOR					0.40		40.00		
	BUSTAX T	rial Ba	alance D	Data Inpu				1.90		190.00		
06/30/13	05/29/13	5 92	David N	Kaplan		92	240	1.10		264.00	992692	внт:
	92	David	Kaplan					1.10		264.00		
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	124	Brett	Bausing	ger				1.60		192.00		
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7/31/13	07/08/13	5 97	megan v	iagner		134	100	0.80		80.00	998935	внт:
	134	MEGAN	Wagner					0.80		80.00		
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	136	DAVID	KUMOR					0.60		60.00		
	BUSTAX R	aport 1	Typing					0.60		60.00		
6/30/13	05/29/13	6 1		KIRKHOPE visit -						1,360.00	992599	В н т:
	118	ROBERT	KIRKHO	)PE				8.00		1,360.00		
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	75	Bob Se	eibel					1.00		190.00		
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4 Oct 20	13 19:48				D₩	IP SC	RT ON	CLIENT	ID	5267 /		PAGE: 8

5267 / GRE STAR TOYOTA/ CDATE WDATE	P: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800 WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEO# ACTION
	* * CHARGEABLE FEES BY CODES/STAFF/ * *
07/31/13 07/25/13	3 6 13 Bob Seibel 75 190 7.00 1,330.00 520 B H T: Interim visit.
75	Bob Seibel 7.00 1,330.00
06/30/13 05/29/13	6 13 Randall Franzen 83 250 2.00 500.00 995690 B H T: go to NY and do interim visit
07/31/13 07/24/13	6 13 Randall Franzen 83 250 8.00 2,000.00 1991 B H T: go to NY and do an interim visit
83	Randall Franzen 10.00 2,500.00
INTSER R	tev. Ledger & Schedules 17.00 3,830.00
05/31/13 05/20/13	6 20 DAVID KUMOR 136 100 10.00 1,000.00 991763 B H T: STAR SERVICE AND PARTS
136	DAVID KUMOR 10.00 1,000.00
07/31/13 07/25/13	6 20 MIKE CORRIGAN 138 75 7.00 525.00 430 B H T: Business Trip to Queens, NY visiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open
	RO's, and closing out the register then Reporting our services
08/31/13 07/31/13	6 20 MIKE CORRIGAN 138 75 1.50 112.50 1827 B H T: Finished the Service and Parts Report for STAR
08/31/13 08/01/13	Nissan, Toyota, Chrysler, Hyundai, ans Subaru. 6 20 MIKE CORRIGAN 138 75 1.00 75.00 1830 B H T: Needed an Pending Inventory total from Nissan and Toyota from each grouped customer to add to the service and parts
08/31/13 08/01/13	report. 6 20 MIKE CORRIGAN 138 75 2.00 150.00 1828 B H T: Made the last minute corrections to the STAR service and parts report, and then dropped it off
08/31/13 08/02/13	to Dave Kumor. 6 20 MIKE CORRIGAN 138 75 1.50 112.50 1831 B H T: STAR TOYOYA/NISSAN editing service/parts report from the corrections Dave gave me.
138	MIKE CORRIGAN 13.00 975.00
INTSER S	ervice Dept Analysis 23.00 1,975.00
08/31/13 08/02/13	6 39 MIKE CORRIGAN 138 75 2.00 150.00 1834 B H T: Scanned STAR, Koufakis Realty, STAR Auto Body, etc. from years 2010, 2011, and 2012 to DOT for the client Michael
08/31/13 08/05/13	Koufakis. 6 39 MIKE CORRIGAN 138 75 1.00 75.00 4237 B H T: Finished Scanning Tax Reports for Michael
08/31/13 08/08/13	Koufackis. 6 39 MIKE CORRIGAN 138 75 1.00 75.00 4234 B H T:
14 Oct 2013 19:48	DWIP SORT ON CLIENT ID 5267 / PAGE: 82

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 91 of 196 PageID #: 3367

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID \* SELECTED CLIENTS

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/ VIVIAN 718-279-1800 SID RATE CDATE WDATE WORK (CODE) STAFF NAME HRS THUOMA SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* Finished scanning the Tax Returns to Dot then sent them to the necessary individuals by PDF 138 MIKE CORRIGAN 4.00 300.00 INTSER Other Services USE MEMO 4.00 300.00 10/31/12 10/16/12 6 84 DOROTHEA BURCH 132 50 0.40 20.00 965585 B H T: print out letters and mail 132 DOROTHEA BURCH 0.40 20.00 INTSER Letters to Client, Prep 0.40 20.00 10/31/12 10/10/12 8 32 Randall Franzen 83 250 1.00 250.00 961132 B H T: go over the Chase bank companies 10/31/12 10/16/12 8 32 Randall Franzen 83 250 1.50 375.00 964632 B H T: get letter out to Sigman flor the bank Chase for Star 10/31/12 10/17/12 8 32 Randall Franzen 83 250 500.00 964618 B H T: billing 12/31/12 12/11/12 8 32 Randall Franzen 83 250 2.00 500.00 969838 B H T: talk with mike trust real estate 12/31/12 12/21/12 8 32 Randall Franzen 83 250 1.50 375.00 970606 В Н Т: calls from Mike to go over the new trust and which way to go with Sr estate and rent rpoerty 12/31/12 12/28/12 8 32 Randall Franzen 83 250 1.00 250.00 970623 B H T: calls from Mike to go over year end tax items banks new checking accounts 01/31/13 01/16/13 8 32 Randall Franzen 83 250 1.00 250.00 975684 В Н Т: call from Slyvania at ML to go over SR stock transaction 04/30/13 04/05/13 8 32 Randall Franzen 83 250 150.00 985885 B H T: 0.60 go over loans on business and rent to trust and how to handle and HSA and HRA accounts 07/31/13 07/16/13 8 32 Randall Franzen 83 250 1.00 250.00 1972 B H T: calls frm Mike to go over intercompany amounts and sch 07/31/13 07/23/13 8 32 Randall Franzen 83 250 250.00 1990 B H T: 1.00 call aranigo for Mike to see about the deal and look over 1099 for rent from busniesses 08/31/13 08/02/13 8 32 Randall Franzen 83 250 1.50 375.00 5004 B H T: calls from Mike to go over returns needed and Jr house and capital loss amounts 08/31/13 08/12/13 8 32 Randall Franzen 83 250 1.00 250.00 5043 B H T: call from Vivian adn Mike to go over the intercompany and the deal 09/30/13 09/24/13 8 32 Randall Franzen 83 250 4.00 1,000.00 9210 B H T: answer the Bank questioons 83 Randall Franzen 19.10 4,775.00 Other Special Projects (detail) 19.10 4,775.00

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DWIP SORT ON CLIENT ID 5267 / PAGE: 83

14 Oct 2013 19:48

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 92 of 196 PageID #: 3368

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013 SORT ON CLIENT ID \* SELECTED CLIENTS

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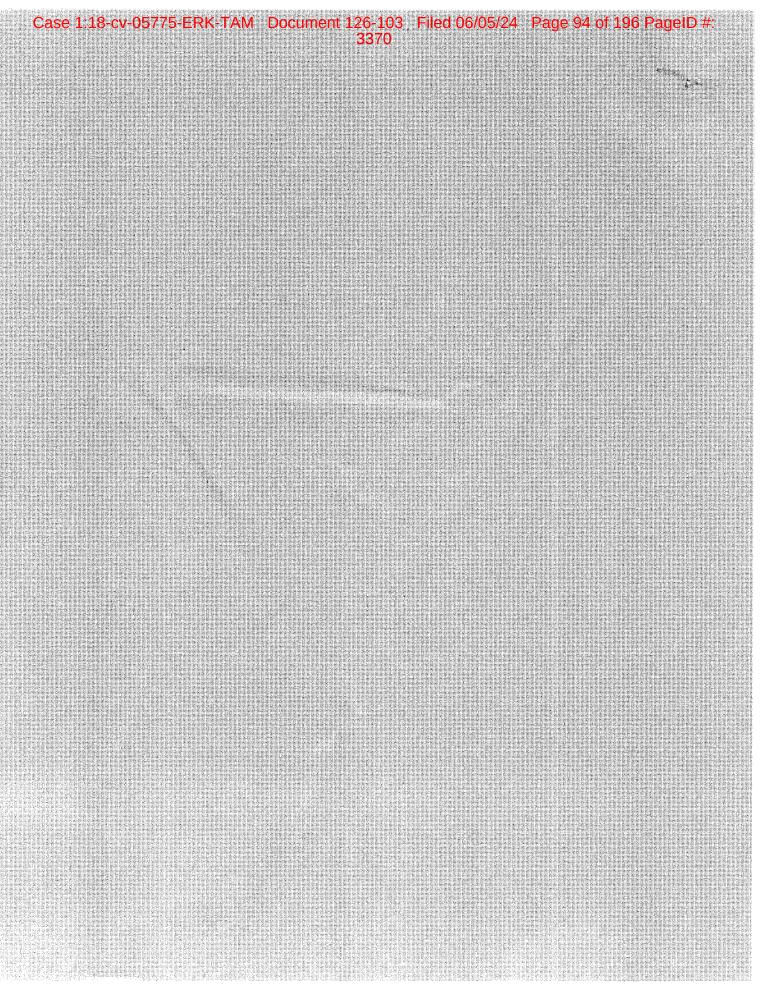
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	71.7 C					
	1 71-4-					
A. 24-A. (Paring 1997)						
DATE KEYPLINGHE	3.					
			I BILLIABLE:			
	LESS RETAINE	RS AND OR PROGRE	55 <b>9111146</b> :			
		4495	MT OF BILLS			
,	, <i>j</i> . ,					

J.K. 1040



## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 95 of 196 PageID #: 3371

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2013

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 22442

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,310.00

••				
(1) Today's date		(1) 9,30,13		
(2) Name of individual requesting this	: billing	(2) RPS		
(3) Client Name (4) Client # / File #		(3) <u>STAR N</u> (4)	IISSAN 5266	
(5) This billing is far work done from i	Month Ending	(5a)	, 200	
through the Month Ending		(5b) <u>9.30.13</u>	, 200	
DESCRIPTION OF SERVICES TO BE TY				
(Be precise, the bill will be typed exact	ly as you word it below	(·,)		
Accounting Services as Rec	uested:			
Special accounting services a	s requested.			
			77	
	Amount Du	ė 3,54	9-00	
If this is a zero bill (to clear out W.I.P.)	Write down the clien	t It was billed throu	gh and the bill r	iumber.
BILL TYPE: (STANDARD) (PROGRESS	/		WILE	
DATE BILLED:	TOTAL W.I.P. TO TRA			
SELECTRICOGH CLIENT#/FILE#	W.I.P. TO	HOLD:		
CUENT NAME	W.I.P. TO WRITE UP //			
ви. # : 2244/				
DATE KEYPUNCHED:	TOTAL AMOUNT B	III ADIE:	BILL	
LESS RETAINER	S AND OR PROGRESS			
	TRUOMA	OF BILL!		
110100				

ESTOTS/6/TT

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

October 1, 2013

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5266/ Invoice: 22441

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 4,540.00



## Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

October 1, 2013

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5266/ Invoice: 22441

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

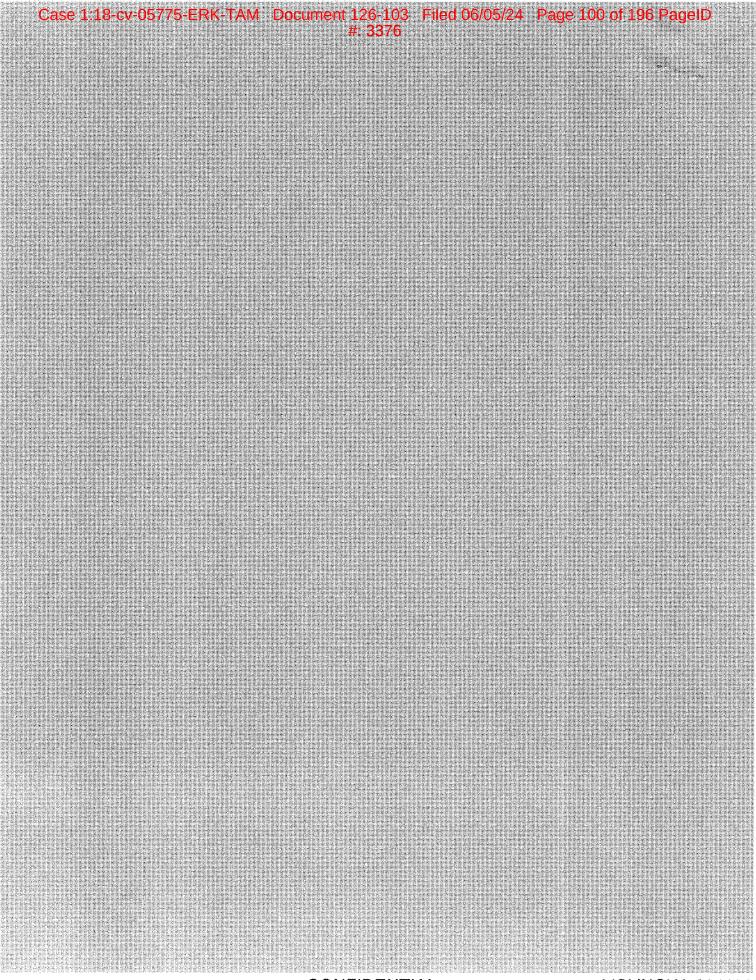
SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 8.540.00

#### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 99 of 196 PageID # 3375

	VOYNOW B	AYARD GO	
	W	P	
(1) Today's date	(1)	3.7.13	
(2) Name of individual requesting	this billing (2)	RANDY	
(3) Client Name	(3)	STAR NISSAN	
(4) Client # / File #		5266	
<ul> <li>(5) This billing is for work done for through the Month Ending</li> </ul>			
Chuch is divide Shift	(56)	. 12.31.42 , , , , ,	200
DESCRIPTION OF SERVICES TO BE	TYPED ON THE BILL:		
(Be precise, the bill will be typed e	kācily as you word it below.		
Accounting Services as	Requested:		
Progress billing for work			
on the December 31 20	12 closing of the books		
preparation of Federal ,	State and city		
corporate tax returns.			
Accountant			
	Amount Due	7,750.00	
If this is a zero till (to clear out W.):	P.). Write down the client i	t was billed through and the	bill number.
BILLTYPE: (STANDARD) (PROGRE	ESS) (FINAL)	W.I.P.	
LAST YEAR BILL: 7,250	TOTAL W.I.P.;		
DATE BILLED:	W.I.P. TO TRANSPER:		
DILED THOUGH	WILP, TO HOLD:		
CLIENT NAME:	W.I.P. TO CLEAR:		
HILL IN DOUGH	WRITE UP / DOWN:		
DATE KEYPUNCHED:		BILL	
707	AL AMOUNT BILLABLE:		
LESS RETAINERS AND C	OR PROGRESS BILLING:		
	AMOUNT OF BILL:	7,750,00	



### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

March 9, 2013

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 22066

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2012 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,750.00

.*.					
(1) Today's date		(1)	9,30,12		
(2) Name of Individual requ	esting this billing	(2)	RPS		
(3) Glent Name (4) Glent # / Elle #		(3) (4)	STAR NISSAN 5266		
(5) This billing is for work d through the Month En		g (5a) (5b)	0.7047	200	
			9,30,12	200	
DESCRIPTION OF SERVICES (Be precise, the bill will be by					
Accounting Service	es as Requested:				
Circl billion for used					
	completed on Dece preparation of tax				
preparation of feder	al, state, and city Co	rp. tax returns.			
					-
	An An	ount Due	3,465.00		
If this is a zero bill (to clear o	out W.J.P.). Write dow	n the client it was b	illed through and I	he bill number,	
BILL TYPE: (STANDARD) (	PROGRESS) (FINAL)	$\supset$	W.f.P.		
DATE BILLED:		TOTAL W.L.P.:  .P. TO TRANSFER:			
MUZII THROUGH CLIENT # / FILE #	Write	W.I.P. TO HOLD:			
CLIENT NAME:	·······································	W.I.P. TO CLEAR: RITE UP /( DOWN):			range of the second
BILL # : 3019					11
DATE KEYPLINCHED:	TOTAL A	AMOUNT BILLABLE:	BILL		
LESS	RETAINERS AND OR P	ROGRESS BILLING: AMOUNT OF BILL:			

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2011 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,465.00

Client #: 5266/ Invoice: 21719



v.6.00

<	MOST R	ECENT 12 M	ONTHS	>	<		PRIOR 12 MON	THS	*** *** *** *** ***
MON-YR	BILLS	WRT U/D 1	rtoffs	CASH	MON-YR	BILL\$	PRIOR 12 MON WRT U/D  0  9,000  0  0  0  0  0  0  -18,263	WRTOFFS	CAS
OCT-11	1,000 2,225 1,000 1,000 8,250 1,000 1,000 5,805 1,000 1,000	0	0	0	OCT-10	1.000	0	0	
NOV-11	2,225	0	0	7,410	NOV-10	1,000	Ō	ō	
DEC-11	1,000	0	Ó	0	DEC-10	1.000	9.000	ñ	
JAN-12	1,000	0	0	14.365	JAN-11	1.000	0	ñ	23,02
EB-12	8,250	0	Ö	0	FEB-11	8,200	ŏ	ň	25,02
IAR-12	1,000	0	Ó	7.250	MAR-11	1,000	ŏ	ñ	3,00
PR-12	1,000	0	Ó	0	APR-11	1,000	ŏ	ñ	•, • •
AY-12	1,000	ō	ŏ	Õ	MAY-11	1,000	ñ	ñ	
UN-12	5,805	Ō	õ	7.000	.TIN-11	1.000	ñ	Ŏ	
UL-12	1,000	ŏ	ñ	.,	TIT11	1,000	0	Ŏ	
UG-12	1.000	ñ	Õ	2 000	AUG-11	1,000	0	0	10,20
EP-12	1,000	õ	Õ	æ, 000 0	SED-11	1,000	_10 263	0	10,20
OTAL	25,280	0	0	38,025	TOTAL	32,750	-9,263	0	36,22
TD	21,055	0	0	30,615	PYTD	29,750	-18,263	0	36,22
GED	CURRENT	1 MONTH	2 MONTH	is 3 MO	NTHS 4	MONTHS	5+ MONTHS	TOTA	L AGEI
/R	1,000.00	0.00	0.0	0 4.80	5.00	0.00	0.00	5 805 0	O 3/E
IP	1,000.00 8,025.00	300.00	1,485.0	0 87	2.50 3	, 305.00	-1,622.00	12,365.5	0 WIE
TD WOR	K BUDGET	r acı	rual v	ARIANCE	%BUDGET	LAST			
OURS	0.00	246	.80	-246.80	0.00%	BILLE	D 11/01/12	1.000	.00 PR
OLLARS	0.00	38,333	.50 -38	,333.50	0.00%	PAYME	NT 08/06/12	2,000	.00 s
	FEES EXPE	(-IN-PROCES	S	>	NET !	WIP ACC	ANU STNUO	PPLIED	TOTA
	FEES EXP	enses	DB/CR	OFFSETS	SUBTO	TAL RECEI	VABLE RE	TAINER I	EXPOSUR
46,6	15.50					.50 5,8	05.00	0.00 1	B, 170.5
									NET WI
SEE DET	TAIL? (Yes)	(No) APPI	Y RETAINE	R? (Yes)	(No) BIL	L TYPE: (S	td) (Prg) (	Final) 12	2,365.5
							WIP TO XF	ER:	
							WIP TO HO	LD:	
WIP TO CLEAR:									
							WRITE UP/DO		
									4

12 Oct 2012 10:39 DWIP SORT ON CLIENT ID 5266 / PAGE: 59

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

STAR NISSAN INC./ VIVIAN HOURS AMOUNT TOTAL
2.00 550.00 550.00
2.00 200.00 750.00
180.20 32,455.50 33,205.50
96.20 11,500.00 44,705.50
0.30 30.00 44,735.50
10.50 1,410.00 46,145.50
2.00 500.00 46,645.50
0.00 -34,280.00 12,365.50 \* \* FEE & EXPENSE SUMMARIES \* \* \* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT COMPILATION ENGAGEMENT
BUSINESS TAX ENGAGEMENTS
INTERIM SERVICES INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO VB-ADMINISTRATIVE CODES SYSTEM GENERATED FEES \*\* TOTAL HOURS AMOUNT TOTAL
0.00 -34,280.00 -34,280.00
18.00 2,700.00 -31,580.00
15.10 1,208.00 -30,372.00
10.20 1,020.00 -29,352.00
0.30 30.00 -29,322.00
2.30 115.00 -29,207.00
2.00 200.00 -29,007.00
17.10 1,710.00 -27,297.00
46.20 4,620.00 -22,677.00
43.70 4,370.00 -18,307.00
48.00 9,120.00 -9,187.00
0.90 225.00 -8,962.00
2.00 550.00 -8,412.00
0.30 22.50 -8,389.50
17.00 3,230.00 -5,159.50
70.10 17,525.00 12,365.50 \* CHARGEABLE FEES SUMMARY BY STAFF 118 ROBERT KIRKHOPE 12 PATRICK J. CATALINE 124 Brett Bausinger 130 DAVE LOMBARDO 132 DOROTHEA BURCH 133 BRETT HASKIN 134 MEGAN WAGNER 135 VINCENT BUCOLO 136 DAVID KUMOR 40 Shawn McCormack 48 Kenneth Mann 56 Hugh Whyte 63 Betteann Norris 75 Bob Seibel 83 Randall Franzen 293.20 12,365.50 \*\* TOTAL HOURS AMOUNT TOTAL

0.00 -1,000.00 -1,000.00

0.00 -1,000.00 -2,000.00

0.00 -1,000.00 -3,000.00

0.00 -1,000.00 -4,000.00

0.00 -1,000.00 -5,000.00

0.00 -1,000.00 -6,000.00

0.00 -1,000.00 -7,000.00

0.00 -1,000.00 -8,000.00

12.00 2,000.00 -7,000.00

12.00 2,000.00 -7,000.00

140 -718.00 -4,913.00

65.40 9,236.00 4,323.00

15.10 -5,115.00 -792.00

5.40 140.00 -652.00

0.30 -970.00 -1,622.00

25.30 3,305.00 1,683.00

51.00 872.50 2,555.50

12.10 1,485.00 4,040.50

5.20 300.00 4,340.50

67.00 8,025.00 12,365.50 HOURS \* CHARGEABLE FEES SUMMARY BY CTRL DATE 01/31/11 02/28/11 03/31/11 04/30/11 05/31/11 06/30/11 07/31/11 08/31/11 09/30/11 10/31/11 11/30/11 12/31/11 01/31/12 02/29/12 03/31/12 04/30/12 05/31/12 06/30/12 07/31/12 08/31/12 09/30/12

CONFIDENTIAL

OWIP SORT ON CLIENT ID 5266 / PAGE: 60

12 Oct 2012 10:39

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 106 of 196 PageID #: 3382

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

\* \* FEE & EXPENSE SUMMARIES \* \*

293.20 12,365.50 \*\* TOTAL

12 Oct 2012 10:39 DWIP SORT ON CLIENT ID 5266 / PAGE: 61

v.6.00

5266 / GRP STAR NISSAN INC./	P: STAR PRG BILL FRM:	10 CYC: 1	2 RATE	FACTOR: 1.00 VIVIAN	MGMT:	83 56	
CDATE WDATE	WORK (CODE) STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
	* * CHARGEABLE FEES	BY CODES	/STAFF/	* *			
)2/29/12 01/31/12	2 93 Hugh Whyte	56	275	1.00	275.00	925541	в н т:
06/30/12 06/08/12	Financing - RF 2 93 Hugh Whyte t/r review	56	275	1.00	275.00	943894	внт:
56	Hugh Whyte			2.00	550.00		
REVIEW P	artner Review			2.00	550.00		
1/31/12 01/09/12	3 21 BRETT HASKIN	133	100	2.00	200.00	922083	внт:
133	BRETT HASKIN			2.00	200.00		
COMPIL L	IFO Computations			2.00	200.00		
1/31/12 01/21/12	5 1 Bob Seibel Prepair for visit	75 t.	190	1.00	190.00	926345	в н т:
75	Bob Seibel			1.00	190.00		
BUSTAX E	ngagement Planning			1.00	190.00		
1/31/12 01/06/12	5 21 DOROTHEA BURCH	132		0.20	10.00	923697	внт:
1/31/12 01/11/12	fax and confirm : 5 21 DOROTHEA BURCH fax LIFO entry	132	у 50	0.10	5.00	923766	в н т:
132	DOROTHEA BURCH			0.30	15.00		
1/31/12 01/09/12	5 21 Kenneth Mann LIFO	48	250	0.30	75.00	936966	B H T:
1/31/12 01/10/12		48	250	0.20	50.00	936981	BHT:
2/29/12 02/21/12	5 21 Kenneth Mann	48	250	0.40	100.00	937152	внт:
48	Kenneth Mann			0.90	225.00		
BUSTAX L	IFO Computations	•		1.20	240.00		
5/31/12 05/16/12	5 60 VINCENT BUCOLO	135	100	0.60	60.00	940940	B H T:
135	VINCENT BUCOLO			0.60	60.00		
BUSTAX I	ncome Tax Project & Ex			0.60	60.00		
5/31/12 05/10/12	5 61 DAVID KUMOR TAX RETURN	136	100	2.10	210.00	940194	B H T:
5/31/12 05/11/12	5 61 DAVID KUMOR UPDATING RETURN	136	100	1.90	190.00	940200	B H T:
5/31/12 05/16/12	5 61 DAVID KUMOR UPDATING RETURN	136	100	0.70	70.00	940962	B H T:
5/31/12 05/25/12	5 61 DAVID KUMOR UPDATING RETURN	136	100	0.50	50.00	942170	B H T:
5/30/12 06/12/12	5 61 DAVID KUMOR UPDATING RETURN	136	100	0.40	40.00	944653	в н т:
2 Oct 2012 10:39				LIENT ID 5			

CONFIDENTIAL

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE STAR NISSAN INC./	
CDATE WDATE WORK(CODE) STAFF NAME SID RATE	VIVIAN HRS AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF	/ * *
06/30/12 06/13/12 5 61 DAVID KUMOR 136 100 UPDATING RETURN	0.10 10.00 944661 B H T:
06/30/12 06/14/12 5 61 DAVID KUMOR 136 100 UPDATING RETURN	2.00 200.00 944662 B H T:
136 DAVID KUMOR	7.70 770.00
06/30/12 06/21/12 5 61 Betteann Norris 63 75 process tax return	0.30 22.50 945658 B H T:
63 Betteann Norris	0.30 22.50
BUSTAX Federal Tax Return Prep	8.00 792.50
02/29/12 02/21/12 5 62 VINCENT BUCOLO 135 100 02/29/12 02/21/12 5 62 VINCENT BUCOLO 135 100	0.10 10.00 928450 B H T: 0.30 30.00 928443 B H T:
135 VINCENT BUCOLO	0.40 40.00
BUSTAX State Tax Return Prep	0.40 40.00
01/31/12 01/20/12 5 65 Brett Bausinger 124 100 employment tax audit information	0.30 30.00 923836 B H T:
124 Brett Bausinger	0.30 30.00
10/31/11 09/26/11 5 65 Randall Franzen 83 250 work on the IRS audit info calls over the w-2 for John and what e	to Vivian to go
tie out 10/31/11 09/27/11 5 65 Randall Franzen 83 250 drive to NY to meet with the IR tax audit	6 00 1 500 00 010272 B U T.
10/31/11 10/26/11 5 65 Randall Franzen 83 250 calls from Vivian to go over bil going on with year end work and	ls and waht is
is doing 02/29/12 02/03/12 5 65 Randall Franzen 83 250	3.00 750.00 927648 B H T:
get IRS information sent out to 02/29/12 02/06/12 5 65 Randall Franzen 83 250	Lev Gliman \
gather up info for the IRS audit	;
02/29/12 02/24/12 5 65 Randall Franzen 83 250 look over the IRS responce and s the new question	1.50 375.00 932719 B H T:
05/31/12 05/11/12 5 65 Randall Franzen 83 250	1.50 375.00 940287 B H T:
go over IRS info 05/31/12 05/21/12 5 65 Randall Franzen 83 250	3.00 750.00 944561 B H T:
work on the IRS audir info and 1 05/31/12 05/22/12 5 65 Randall Franzen 83 250	2.00 500.00 944566 B H T:
go over and the letter and info 06/30/12 05/31/12 5 65 Randall Franzen 83 250 work on the IRS notice	for the IRS agent 4.00 1,000.00 944582 B H T:
07/31/12 06/26/12 5 65 Randall Franzen 83 250	1.00 250.00 947984 в н т:
get a package sent off to the IR 07/31/12 07/17/12 5 65 Randall Franzen 83 250	S agent 4.50 1,125.00 952871 B H T:
12 Oct 2012 10:39 DWIP SORT ON C	LIENT ID 5266 / PAGE: 63

v.6.00

5266 / GRP: STAR STAR NISSAN INC./	PRG BILL FRM: 10	CYC: 12 RA	TE FACTOR: VIVIA		83 56	
	CODE) STAFF NAME	SID RATE		AMOUNT	SEQ#	ACTION
* *	CHARGEABLE FEES BY	CODES/STA	FF/ *	<b>*</b>		
	get info for IRS aud over various return and computer storage info and Se:	and filin	g info for	day look Vivian		
07/31/12 07/18/12 5 65	Randall Franzen go to Star Nissan i	83 250	3.00	750.00 e IRS	952867	внт:
08/31/12 08/01/12 5 65	agent to try to fine Randall Franzen	83 250	1.20	300.00	954781	внт: \
08/31/12 08/02/12 5 65	calls from IRS agent add'l info for the a Randall Franzen	audit		visit an 250.00	954789	B H T.
	call from Steve Renn over the mgmt rees a	nert)for I	RS to go ov items	er the go		ļ
	Randall Franzen look for info on the		1.00 s	250.00	954792	внт:
08/31/12 08/17/12 5 65	send info to IRS ac	TORF		500.00		,
09/30/12 08/29/12 5 65	Randall Franzen meet with the IRS au on the audit	83 250	5.00 go over fin	1,250.00 al part	955674	внт:
83 Randa	ll Franzen		45.70	11,425.00		
BUSTAX Tax Aud	it/Examination		46.00	11,455.00		
11/30/11 11/17/11 5 68 11/30/11 11/18/11 5 68	PATRICK J. CATALINE PATRICK J. CATALINE	12 80 12 80	7.00 7.00		918079 918080	
12 PATRI	CK J. CATALINE		14.00	1,120.00		
11/30/11 11/17/11 5 68 11/30/11 11/18/11 5 68	Shawn McCormack Shawn McCormack	40 190 40 190	7.00 7.00	1,330.00 1,330.00		
40 Shawn	McCormack		14.00	2,660.00		
11/30/11 11/18/11 5 68	Randall Franzen drive to clients to	83 250 do tax pla		1,250.00	919641 1	3 H T:
83 Randa	ll Franzen		5.00	1,250.00		
BUSTAX Tax Plan	ning		33.00	5,030.00		
12/31/11 11/30/11 5 69			0.40	32.00	919604 I	з н т:
01/31/12 01/13/12 5 69	binding workpapers PATRICK J. CATALINE form 4564	12 80	0.70	56.00	923069 1	3 H T:
12 PATRIC	CK J. CATALINE		1.10	88.00		
06/30/12 06/08/12 5 69	DAVE LOMBARDO STARTED TO MATH RETU REPORT IS RIGHT				944917 1	3 H T:
130 DAVE I	OMBARDO		0.30	30.00		

(R)

DWIP SORT ON CLIENT ID 5266 / PAGE: 64

12 Oct 2012 10:39

v.6.00

APPE MARINE MORE (CODE) CELEBRATE TO BEEN STORE THE STOR	5266 / Star Niss		: STAF	PRG BILL FRM:	10 CYC:	12 RAT	E FACTOR: 1		83 56	
/31/12 01/25/12 5 69 VINCENT BUCOLO 135 100 9.50 950.00 925182 B H T: /31/12 01/26/12 5 69 VINCENT BUCOLO 135 100 10.00 1,000.00 925183 B H T: /31/12 01/27/12 5 69 VINCENT BUCOLO 135 100 6.10 1,000.00 925183 B H T: /31/12 01/25/12 5 69 Shawn McCormack 40 190 9.00 1,710.00 926813 B H T: /31/12 01/26/12 5 69 Shawn McCormack 40 190 7.00 1,330.00 926813 B H T: /31/12 01/26/12 5 69 Shawn McCormack 40 190 9.00 1,710.00 926813 B H T: /31/12 01/27/12 5 69 Shawn McCormack 40 190 9.00 1,710.00 926815 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 3800.00 930144 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 3800.00 930144 B H T: /29/12 02/20/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: /29/12 02/20/12 5 69 Bob Seibel 75 190 0.50 95.00 930332 B H T: /29/12 02/21/12 5 69 Bob Seibel 75 190 0.50 95.00 930344 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942100 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /31/12 05/25/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105	CDATE	WDATE	WORK (	CODE) STAFF NAM	E SID	RATE			SEQ#	ACTION
/31/12 01/27/12 5 69 VINCENT BUCOLO 135 100 10.00 1.000.00 925183 B H T: /31/12 01/27/12 5 69 VINCENT BUCOLO 25.60 2.560.00 /31/12 01/25/12 5 69 Shawn McCormack 40 190 9.00 1.710.00 926813 B H T: /31/12 01/26/12 5 69 Shawn McCormack 40 190 7.00 1.730.00 926813 B H T: /31/12 01/26/12 5 69 Shawn McCormack 40 190 9.00 1.710.00 926813 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 9.00 1.710.00 926815 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 380.00 930144 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 380.00 930144 B H T: /29/12 02/20/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: /29/12 02/20/12 5 69 Bob Seibel 75 190 0.50 95.00 930322 B H T: Extension 95 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 94200 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 8.00 2,000.00 942175 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 8.00 2,000.00 9427678 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 8.00 250.00 94574 B H T: /31/12 0			* *	CHARGEABLE FEES	BY CODE	S/STAF	F/ * *	·	<u></u>	
135 VINCENT BUCOLO   135 100 6.10   610.00 925184 B H T:     135 VINCENT BUCOLO   25.60   2,560.00     131/12 01/25/12 5 69 Shawn McCormack   40 190 9.00   1,710.00 926813 B H T:     131/12 01/26/12 5 69 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     131/12 01/27/12 5 69 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     131/12 01/27/12 5 69 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     135 VINCENT BUCOLO   569 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     136 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     136 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     136 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     136 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     137 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     136 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     137 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     138 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     137 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     138 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 926815 B H T:     138 Spoke with Vivian on the phone and followed up on     40 Shawn McCormack   40 190 9.00   1,710.00 930314 B H T:     138 Spoke with Vivian on the phone and followed up on     139 Spoke with Vivian on the phone and followed up on     140 Shawn McCormack   1,000   1,000 930314 B H T:     140 Shawn McCormack   1,000 926361 B H T:     140 Shawn	01/31/12	01/25/12	5 69	VINCENT BUCOLO	135	100	9.50	950.00	925182	внт:
135 VINCENT BUCDIO   25.60   2,560.00	01/31/12	01/26/12	5 69	VINCENT BUCOLO				1,000.00	925183	B H T:
/31/12 01/25/12 5 69 Shawn McCormack 40 190 9.00 1,710.00 926813 B H T: /31/12 01/26/12 5 69 Shawn McCormack 40 190 7.00 1,330.00 926814 B H T: /31/12 01/27/12 5 69 Shawn McCormack 40 190 7.00 1,330.00 926814 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 380.00 930144 B H T: Spoke with Vivian on the phone and followed up on questions she had regarding year end  40 Shawn McCormack 27.00 5,130.00  /31/12 01/28/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: Follow up from visit. /29/12 02/20/12 5 69 Bob Seibel 75 190 0.50 95.00 930344 B H T: Extension 8 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/11/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /31/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /31/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942155 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 945538 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 2.00 380.00 945538 B H T: /30/12 0	01/31/12	01/27/12	5 69	VINCENT BUCOLO	135	100	6.10	610.00	925184	B H T:
/31/12 01/26/12 5 69 Shawn McCormack 40 190 7.00 1,330.00 926815 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 9.00 1,711.00 926815 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 380.00 930144 B H T: /29/12 02/09/12 5 69 Shawn McCormack 40 190 2.00 380.00 930144 B H T: /31/12 01/28/12 5 69 Sho Seibel 75 190 1.50 285.00 926360 B H T: /29/12 02/20/12 5 69 Sbo Seibel 75 190 1.00 190.00 930332 B H T: /29/12 02/21/12 5 69 Sbo Seibel 75 190 0.50 95.00 930344 B H T: /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/21/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: /31/12 05/21/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942155 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942155 B H T: /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942158 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 942588 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94258 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94258 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 945588 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94558 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94574 B H T: /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94574 B H T: /30/12 06/21/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: /31/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: /31/12		135	VINCE	NT BUCOLO			25.60	2,560.00		
/31/12 01/26/12 5 69 Shawn McCormack 40 190 7.00 1,330.00 92681 B H T: //31/12 01/27/12 5 69 Shawn McCormack 40 190 9.00 1,710.00 926815 B H T: //29/12 02/09/12 5 69 Shawn McCormack 40 190 9.00 380.00 930144 B H T: //29/12 02/09/12 5 69 Shawn McCormack 40 190 9.00 380.00 930144 B H T: Spoke with Vivian on the phone and followed up on questions she had regarding year end  40 Shawn McCormack 27.00 5,130.00  /31/12 01/28/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: Follow up from visit. Follow up	1/31/12	01/25/12	5 69	Shawn McCormack		190	9.00	1,710.00	926813	BHT:
Shawn McCormack   40   190   2.00   380.00   930144   B H T: Spoke with Vivian on the phone and followed up on questions she had regarding year end	1/31/12	01/26/12	5 69	Shawn McCormack	40	190	7.00	1,330.00	926814	BHT:
Spoke with Vivian on the phone and followed up on questions she had regarding year end  40 Shawn McCormack 27.00 5,130.00  /31/12 01/28/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: Follow up from visit. /29/12 02/20/12 5 69 Bob Seibel 75 190 1.00 190.00 930332 B H T: Extension /29/12 02/21/12 5 69 Bob Seibel 75 190 0.50 95.00 930141 B H T: Extension /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: Question from Vivian about company vehicles. /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: E-file extension /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: E-file extension /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: Bank questions. /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: Go over Job & T/R Go over Job	1/31/12	01/27/12	5 69	Shawn McCormack	40			1,710.00	926815	B H T:
questions she had regarding year end  40 Shawn McCormack 27.00 5,130.00  /31/12 01/28/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: Follow up from visit.  /29/12 02/20/12 5 69 Bob Seibel 75 190 0.50 190.00 930332 B H T: Extension  /29/12 02/21/12 5 69 Bob Seibel 75 190 0.50 95.00 930344 B H T: Extension  /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: Question from Vivian about company vehicles.  /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: F-file extension  /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: F-file extension  /31/12 05/07/12 5 99 Bob Seibel 75 190 0.50 95.00 930103 B H T: Go very Job & T/R  /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: Go very Job & T/R  /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942100 B H T: Go very Job & T/R  /31/12 05/21/12 5 69 Bob Seibel 75 190 2.00 380.00 942105 B H T: Go very Job & T/R  /31/12 05/25/12 5 69 Bob Seibel 75 190 2.00 380.00 942115 B H T: Go very Job & T/R  /31/12 05/25/12 5 69 Bob Seibel 75 190 2.00 380.00 942115 B H T: Go very Job & T/R  /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 945528 B H T: Tax return  /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 945538 B H T: Tax return  /30/12 06/21/12 5 69 Roadall Franzen 83 250 8.00 2,000.00 927637 B H T: Tax return  /5 Bob Seibel 75 190 0.50 95.00 932714 B H T: Tax return  /5 Bob Seibel 75 190 0.50 95.00 932714 B H T: Tax return  /5 Bob Seibel 75 190 0.50 250.00 932714 B H T: Tax return  /5 Bob Seibel 75 190 0.50 250.00 932714 B H T: Tax return  /5 Bob Seibel 75 190 0.50 250.00 932714 B H T: Tax return  /5 Bob Seibel 75 190 0.50 250.00 932714 B H T: Go very Dot M and do the year end go over DIT with bank and Vivian to go over business and I need to call Shelly about foundation  /31/12 05/25/12 5 69 Randall Franzen 83 250 1.00 250.00 944574 B H T: Call Shelly about foundation  /31/12 05/25/12 5 69 Randall Franzen 83 250 1.00 250.00 944574 B H T: Call Franzen 83 250 1.00 250.00 944574 B H T: Call Franzen 83 250 1.00 250.00 9445	2/29/12	02/09/12	5 69					380.00	930144	B H T:
/31/12 01/28/12 5 69 Bob Seibel 75 190 1.50 285.00 926360 B H T: Follow up from visit.  /29/12 02/20/12 5 69 Bob Seibel 75 190 1.00 190.00 930332 B H T: Extension  /29/12 02/21/12 5 69 Bob Seibel 75 190 0.50 95.00 930344 B H T: Extension  /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930101 B H T: Question from Vivian about company vehicles.  /31/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: Effle extension  /31/12 03/06/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: Effle extension  /31/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: Bank questions.  /31/12 05/10/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: Go over Job & T/R  /31/12 05/11/12 5 69 Bob Seibel 75 190 0.50 95.00 942100 B H T: Go over Job & T/R  /31/12 05/21/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: Go over Job & T/R  /31/12 05/25/12 5 69 Bob Seibel 75 190 0.50 380.00 942105 B H T: Go over Job & T/R  /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 942105 B H T: Go over Job & T/R  /30/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 94215 B H T: Tax return  /30/12 06/14/12 5 69 Bob Seibel 75 190 0.50 95.00 945528 B H T: Tax return  /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 94558 B H T: Tax return  /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 945538 B H T: Tax return  /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 945538 B H T: Tax return  /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 945566 B H T: Tax return  /30/12 06/21/12 5 69 Bob Seibel 75 190 0.50 95.00 932714 B H T: Go over DIT with bank and Vivian Over Dit Dith bank and Vivian Decention of Dithe audit  /31/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: Call Frim JOhn K to go over business and I need to call Shelly about foundation  /31/12 05/25/12 5 69 Randall Franzen 83 250 1.00 250.00 944574 B H T: Call Frim JOhn K to go over business and I need to call Shelly about foundation  /31/12 05/25/12 5 69 Randall Franzen 83 250 1.00 250.00 944574 B H T: Call Frim JOhn K to go over business and I need to call Fri								rea up on		
Follow up from visit.   Foll		40	Shawn	McCormack			27.00	5,130.00		
Follow up from visit.  75 190 1.00 190.00 930332 B H T: Extension 75 190 0.50 95.00 930344 B H T: Extension 75 190 0.50 95.00 930344 B H T: Extension 75 190 0.50 95.00 930344 B H T: Extension 75 190 0.50 95.00 930101 B H T: Question from Vivian about company vehicles.  731/12 03/01/12 5 69 Bob Seibel 75 190 0.50 95.00 930103 B H T: Efile extension 75 190 0.50 95.00 930103 B H T: Efile extension 75 190 0.50 95.00 930103 B H T: Efile extension 75 190 0.50 95.00 930103 B H T: Efile extension 75 190 0.50 95.00 930103 B H T: Bank questions.  731/12 05/07/12 5 69 Bob Seibel 75 190 0.50 95.00 942081 B H T: Go through info with DK  731/12 05/11/12 5 69 Bob Seibel 75 190 0.50 95.00 942100 B H T: Go ver Job & T/R  731/12 05/25/12 5 69 Bob Seibel 75 190 2.00 380.00 942105 B H T: Go over Job & T/R  731/12 05/25/12 5 69 Bob Seibel 75 190 2.00 380.00 942175 B H T: Go over Job & T/R  730/12 06/13/12 5 69 Bob Seibel 75 190 2.00 380.00 942191 B H T: Go over Job & T/R  730/12 06/13/12 5 69 Bob Seibel 75 190 0.50 95.00 945528 B H T: Tax return  75 Bob Seibel 75 190 0.50 95.00 945538 B H T: Tax return  75 Bob Seibel 75 190 0.50 95.00 945676 B H T: Tax return  75 Bob Seibel 16.00 3,040.00  731/12 01/25/12 5 69 Randall Franzen 83 250 8.00 2,000.00 927637 B H T: go to NY and do the year end yo over DIT with bank and Vivian your All Trim John K to go over business and I need to call Shelly about foundation 731/12 05/25/12 5 69 Randall Franzen 83 250 0.50 125.00 936660 B H T: call frim John K to go over business and I need to call Shelly about foundation Randall Franzen 83 250 1.00 250.00 944574 B H T: calls from Vivian to go over info for the audit	1/31/12	01/28/12	5 69	Bob Seibel	75	190	1.50	285.00	926360	внт:
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call frim JOhn K to go over business and I need to call Shelly about foundation  /31/12 05/25/12 5 69 Randall Franzen 83 250 1.00 250.00 944574 B H T: calls from Vivian to go over info for the audit	1/31/12 /	12/22/12	E 60	go over DIT with	bank and	i Vivia	n		036650	~ <i>-</i> -
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Oct 2012 10:39 DWIP SORT ON CLIENT ID 5266 / PAGE: (										
	Oct 201	12 10:39			DWIP SC	RT ON	CLIENT ID	5266 /		PAGE: 6

CONFIDENTIAL

5266 / GRP STAR NISSAN INC./	e: STAR PRG BILL FRM:	10 CYC: 1	2 RAT		: 1.00 MGMT:	<b>83</b> 56	
CDATE WDATE	WORK (CODE) STAFF NAME	SID	RATE		TANOMA	SEQ#	ACTION
	* * CHARGEABLE FEES	BY CODES	S/STAF	F/	<b>*</b> *		- 1000 1000 1000 1000 1000 1000 1000 10
09/30/12 09/07/12	and our visit ne 5 69 Randall Franzen 1ook over John J	83		1.50	375.00	956656	В Н Т:
83	Randall Franzen			12.00	3,000.00		
BUSTAX Y	ear End Tax Work			82.00	13,848.00		
02/29/12 02/09/12	5 90 VINCENT BUCOLO	135	100	1.30	130.00	926455	внт:
135	VINCENT BUCOLO			1.30	130.00		
05/31/12 05/09/12	5 90 DAVID KUMOR		100	0.60	60.00	940188	внт:
)5/31/12 05/10/12	UPDATING TRAIL B 5 90 DAVID KUMOR UPDATING TRAIL B	136	100	2.40	240.00	940189	внт:
136	DAVID KUMOR			3.00	300.00		
BUSTAX T	rial Balance Data Inpu			4.30	430.00		
)6/30/12 06/14/12 )6/30/12 06/20/12	5 97 Brett Bausinger 5 97 Brett Bausinger	124 124	100 100	0.50 1.40		945304 945948	
124	Brett Bausinger			1.90	190.00		
BUSTAX Ma	ath/Proof Report/Retur			1.90	190.00		
05/31/12 05/03/12	5 99 DAVID KUMOR	136	100	1.00	100.00	939509	внт:
7/31/12 07/23/12	UNICAP CALCULATION 5 99 DAVID KUMOR SETTING UP FOR E JAMAICA AVE	136	100 O SETT	0.80		951391	внт:
136	DAVID KUMOR			1.80	180.00		
BUSTAX Re	eport Typing			1.80	180.00		
9/30/12 08/28/12	6 1 ROBERT KIRKHOPE	118	150	9.00	1,350.00	955278	внт:
9/30/12 08/29/12	INTERIM 6 1 ROBERT KIRKHOPE INTERIM	118	150	9.00	1,350.00	955279	внт:
116	ROBERT KIRKHOPE			18.00	2,700.00		
6/30/12 05/31/12	6 1 MEGAN WAGNER INTERIM VISIT	134	100	8.50	850.00	942719	в н т:
134	MEGAN WAGNER			8.50	850.00		
9/30/12 08/28/12 9/30/12 08/29/12	6 1 VINCENT BUCOLO 6 1 VINCENT BUCOLO	135 135	100 100	10.00	1,000.00	954890 i 954891 i	
135	VINCENT BUCOLO			18.00	1,800.00		
INTSER In	nterim Visit Planning			44.50	•		
2 Oct 2012 10:39		DWIP SO	RT ON	CLIENT 1	ID 5266 /		PAGE: 66

STAR NISS	GAP INC./	: STAR	PRG BILL FRM:	10 CYC:	12 RAT	TE FACTOR: 1 VIVIAN		83 56	
CDATE	WDATE	WORK (	CODE) STAFF NAM	Æ SID	RATE	HRS	AMOUNT	SEQ#	ACTION
		* *	CHARGEABLE FEES	BY CODE	s/stae	FF/ * *		*** *** *** *** *** ***	* 40 42 44 44 44 44 44
06/30/12	06/07/12	6 10	MEGAN WAGNER CASH INTERIM -		100 S	0.50	50.00	943834	в н т:
	134	MEGAN	WAGNER			0.50	50.00		
	INTSER B	ank Re	conciliation Rev			0.50	50.00		
6/30/12	05/31/12	6 13	Shawn McCormack	40	190	7.00	1,330.00	946592	в н т:
	40	Shawn	McCormack			7.00	1,330.00		
09/30/12	08/29/12	6 13	Randall Franzen go over interim	83 adn meet	250 with	3.00 John Mike a		955675	B H T:
	83	Randa.	ll Franzen			3.00	750.00		
	INTSER R	ev. Le	dger & Schedules			10.00	2,080.00		
06/30/12	05/31/12	6 20	Brett Bausinger	124	100	8.00	800.00	943278	B H T:
	124	Brett	Bausinger			8.00	800.00		
9/30/12	08/28/12	6 20	DAVID KUMOR SERVICE DEPARTM		100	11.00	1,100.00	955309	внт:
	136	DAVID	KUMOR			11.00	1,100.00		
:	INTSER S€	rvice	Dept Analysis			19.00	1,900.00		
9/30/12	08/29/12	6 22	DAVID KUMOR PARTS DEPARTMEN		100	8.00	800.00	955310	в н т:
	136	DAVID	KUMOR			8.00	800.00		
:	INTSER Pa	arts De	ept Analysis			8.00	800.00		
6/30/12	05/31/12	6 60	DAVID KUMOR SERVICE DEPARTM		100	9.00	900.00	943288	в н т:
	136	DAVID	KUMOR			9.00	900.00		
3	INTSER In	come T	Cax Project & Ex			9.00	900.00		
1/31/12	01/11/12	6 84	DOROTHEA BURCH changes, eng lt:		50	0.10	5.00	923758	в нт:
1/31/12 (	01/17/12		DOROTHEA BURCH print, copy, los	132	50 aile		20.00	924317	в н т:
2/29/12 (	02/06/12	6 84	DOROTHEA BURCH changes, ltr, pr IRS	132	50	1.00	50.00 ed to	926894	вит:
	132	DOROTH	EA BURCH			1.50	75.00		
4	tumomo t -	4.4.	to Client, Prep				75.00		

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 114 of 196 PageID #: 3390

Voynow, Bayard, Whyte and Company, LLP DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: STAR NISSAN INC./	12 RATE		) MGMT: (	83 56		
	D RATE	VIVIAN HRS	AMOUNT	SEQ#	ACTION	
* * CHARGEABLE FEES BY CODI	 Es/staff/	* *	· · · · · · · · · · · · · · · · · · ·		k till mik uga nar sar sar sar sku skil mit ente	
						0 =
05/31/12 05/21/12 6 85 DOROTHEA BURCH 13: print, copy, scan, fax a Ltr to IRS	2 50 and certi	0.50 fied mail St		946552	вит: 1	RS
132 DOROTHEA BURCH		0.50	25.00			
INSTER Staff Consult. & Meet		0.50	25.00			
06/30/12 06/01/12 6 99 DAVID KUMOR 136 SERVICE REPORTS	6 100	1.60	160.00	943293	B H T:	
	6 100	0.60	60.00	943858	B H T:	
00 (00 (10 0 10 0 10 0 10 0 10 0 10 0 1	6 100 ER	1.00	100.00	955308	внт:	
136 DAVID KUMOR	<b></b>	3.20	320.00			
INTSER Report Typing		3.20	320.00			
04/30/12 04/09/12 7 60 VINCENT BUCOLO 135 mwwting with rob, return		0.30 nd scan	30.00	935261	B H T:	
135 VINCENT BUCOLO		0.30	30.00			
PERSTX Income Tax Project & Ex		0.30	30.00			
06/30/12 06/01/12 8 32 MEGAN WAGNER 134 CAPITAL EXPENDITURES SUF	100	3.00	300.00	942722	внт:	
06/30/12 06/04/12 8 32 MEGAN WAGNER 134		0.60	60.00	943814	внт:	
06/30/12 06/06/12 8 32 MEGAN WAGNER 134		0.20		943823		
07/31/12 06/25/12 8 32 MEGAN WAGNER 134 CENSUS	100	0.50	50.00	946743	внт:	
07/31/12 07/03/12 8 32 MEGAN WAGNER 134 census reporting	100	2.00	200.00	948200	B H T:	
	100	0.30	30.00	949455	B H T:	
09/30/12 08/27/12 8 32 MEGAN WAGNER 134	100	1.50	150.00	954860	B H T:	
census						
134 MEGAN WAGNER		8.10	810.00			
12/31/11 12/23/11 8 32 Randall Franzen 83 go over estate info	250	1.00	250.00	922441	B H T: E	tale
03/31/12 03/02/12 8 32 Randall Franzen 83 look over estate return	250	1.00	250.00	932740	внт: /	( ) _
03/31/12 03/09/12 8 32 Randall Franzen 83 calls to go over Health records it	250 saving ac	0.40 cct and how		932799	В Н Т:	
83 Randall Franzen		2.40	600.00			
Other Special Projects(detail)	1	.0.50 1	,410.00			

DWIP SORT ON CLIENT ID 5266 / PAGE: 68

12 Oct 2012 10:39

v.6.00

STAR NISSAN INC./	ORK (CODE)	STAFF NAME	SID RATE	E FACTOR: 1.0 VIVIAN HRS	0 MGMT: 83 56	ACTION
		ABLE FEES BY		F/ * *	alle alle alle and alle alle alle alle alle que the state alle alle alle alle	**************************************
10/31/11 10/21/11 9		l Franzen r billing	83 250	2.00	500.00 915410	внт:
83 R	andall Fran	zen		2.00	500.00	
VB-H-Sched	uling			2.00	500.00	
* * TOTAL	FEES			293.20 4	6,645.50	
	*	* DEBITS &	CREDITS '	k *		
01/31/11 01/31/11 99 02/28/11 02/28/11 99 03/31/11 03/31/11 99 04/30/11 04/30/11 99 05/31/11 05/31/11 99 06/30/11 06/30/11 99 07/31/11 07/31/11 99 08/31/11 08/31/11 99 10/31/11 10/31/11 99 11/30/11 11/30/11 99 11/30/11 11/30/11 99 11/30/11 11/30/11 99 12/31/11 12/31/11 99 02/29/12 02/29/12 99 02/29/12 02/29/12 99 03/31/12 03/31/12 99 04/30/12 04/30/12 99 05/31/12 05/31/12 99 06/30/12 06/30/12 99 07/31/12 07/31/12 99 08/31/12 07/31/12 99 08/31/12 08/31/12 99	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3			IRS	1,000.00 873882 1,000.00 874101 1,000.00 878441 1,000.00 883714 1,000.00 89344 1,000.00 892674 1,000.00 903592 1,000.00 905805 1,000.00 91639 1,000.00 914710 1,225.00 920379 1,000.00 917949 1,000.00 925068 7,250.00 925030 1,000.00 925030 1,000.00 925030 1,000.00 925030 1,000.00 938950 1,000.00 942401 1,000.00 94327 1,000.00 94327 1,000.00 951123 1,000.00 951673 1,000.00 953631	ON HOLD B H T:
* * Total	PROGRESS E	BILLS AND OTHER	R CREDITS	-34	1,280.00 (	ON HOLD 0.00)
FEES	expenses	SUB-TOTAL	DB/CR		. OFFSETS	NET WIP
46,645.50	0.00	46,645.50	0.00		-34,280.00	12,365.50

DWIP SORT ON CLIENT ID 5266 / PAGE: 69 12 Oct 2012 10:39

### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 116 of 196 PageID (1) Today's date (1) 9.30.12 (2) Name of individual requesting this billing AP5 (2) (i) Cleatiane (3) (FTAE N.15541) (4) Clent 47 Fie 3 (4) 5266 (5) This billing is for work done from Menth Ending (5a) 200 through the Month Ending 9.30,12 200 (55) DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL: (Be precise, the bill will be typed exactly as you word it below.) Accounting Services as Requested: Special accounting services as requested yen in energia 3,130.00 If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number. BILL TYPE: (STANDARD) (PROGRESS) (FINAL) wilo TOTAL W.J.P.: W.L.P. TO TRANSFER: DATE BLLED: Milleo marcega GLIENTE at / Flat a W1.P. 70 **+**013: w.j.p. to clear

																		1				

CLIENT NAME:

DATE REVEALED.

WRITE UC // DOWN):

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

BILL.

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5266/ Invoice: 21718

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,130.00

#### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 118 of 196 PageID #: 3394

(3) Client Na (4) Client # / (5) This billing	individual requesting this b me		(1) 9.30.12 (2) RPS (3) STAR NISSA (4) 5266 (5a) (5b) 9.30.12	, 2		
DESCRIPTION (Be precise, ti	N OF SERVICES TO BE TYPE he bill will be typed exactly	D ON THE BILL as you word it t	pelaw.)			
Progra payro on Jul Gathe send reque	inting Services as Requiess billing for work com If tax filings including m Iy 18, 2012 and August Iring various packages o to the auditor to responses, and various other filants.	pleted on IRS leetings with a 29, 2012 to g of information nd to his docu	auditor Steve Re o over informat to ment	ennert Ion requesti	ed.	
Bob Sei	ibel Kirkhope	Amount	Due -	4,425.00		
If this is a zero	o bill (to clear out W.I.P.) \	Write down the	dent it was billed	through and !	he bill number.	
BILL TYPE: (S	TANDARD) (PROGRESS)	(FINAL) TOTAL W.L.		W.I.P.		
ented THACAIGH CLIENT # / FILE		I.P. TO TRANSF W.I.P. TO HOL W.I.P. TO CLE	Di AR:			
CLIENT NAME: BILL#:	1317	WRITE UP / DO	WM:			
OWTE KEYPUNCH		AMOUNT BILLM		8 <u>11.1</u> -		
j	LESS RETAINERS AND OR F	ROGRESS BILLI AMOUNT OF B	in dialetti anni in territori di constitui di constitui di constitui di constitui di constitui di constitui di			

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21717

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON IRS AUDIT OF STAR NISSAN, INC. PAYROLL TAX FILING INCLUDING MEETINGS WITH AUDITOR STEVE RENNERT ON JULY 18, 2012 AND AUGUST 29, 2012 TO GO OVER INFORMATION REQUESTED. GATHERING VARIOUS PACKAGES OF INFORMATION TO SEND TO THE AUDITOR TO RESPOND TO HIS DOCUMENT REQUESTS, AND VARIOUS OTHER FOLLOW UP ITEMS RELATED TO THIS MATTER

AMOUNT DUE

\$ 4,425.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE



### (1) Today's date (1) 6,30,12 (2) Name of individual requesting this billing (2) RPS (3). Olen Name (4) Cliest # / File # 5266 (5) This billing is for work done from Month Ending (Ca) 101 through the Month Ending (50) 5.30.12 DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL (Be precise, the bill will be typed exactly as you word it below.) Accounting Services as Requested: Progress billing for work completed on IRS audit of Star Nissan Inc. payroll tax filings including various phone calls with Lev Glickman from the IRS to go over information requested and his questions on Information provided, various phone calls with Vivian and Maria to go over information needed for the auditor, gathering various packages of information to send to the auditor to respond to his document requests, and various other follow up Items related to this matter Accountants: Magreladi Fransres lich Selbei Rebert Kirkhope Amount Due 4,605.00 If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number. BILL TYPE: (STANDARD (PAGGAFS (FINAL) W.J.P. TOTAL W.1.2 W.I.P. TO THANGER CATTE EULEEL WIP. TO HOLD Millio en Argenes. Calentin e 7. en 16 ac W.LP. TO CLER CLIFAT HAME write up / Down: DATE KEYFUNCHED: 91...

TOTAL APOUNT BILLABLE

AMOUNT OF BILLS

LESS RETAINERS AND OR PROGRESS BILLING.

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 120 of 196 PageID

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

June 29, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21520

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON IRS AUDIT OF STAR NISSAN, INC. PAYROLL TAX FILINGS INCLUDING VARIOUS PHONE CALLS WITH LEV GLICKMAN FROM THE IRS TO GO OVER INFORMATION REQUESTED AND HIS QUESTIONS ON INFORMATION PROVIDED, VARIOUS PHONE CALLS WITH VIVIAN AND MARIA TO GO OVER INFORMATION NEEDED FOR THE AUDITOR, GATHERING VARIOUS PACKAGES OF INFORMATION TO SEND TO THE AUDITOR TO RESPOND TO HIS DOCUMENT REQUESTS, AND VARIOUS OTHER FOLLOW UP ITEMS RELATED TO THIS MATTER

AMOUNT DUE

\$ 4,805.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE

### Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

June 29, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21520

PROFESSIONAL SERVICES:

From

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON IRS AUDIT OF STAR NISSAN, INC. PAYROLL TAX FILINGS INCLUDING VARIOUS PHONE CALLS WITH LEV GLICKMAN FORM THE IRS TO GO OVER INFORMATION REQUESTED AND HIS QUESTIONS ON INFORMATION PROVIDED, VARIOUS PHONE CALLS WITH VIOL AND MARIA TO GO OVER INFORMATION NEEDED FOR THE AUDITOR, GATHERING VARIOUS PACKAGES OF INFORMATION TO SEND TO THE AUDITOR TO RESPOND TO HIS DOCUMENT REQUESTS, AND VARIOUS OTHER FOLLOW UP ITEMS RELATED TO THIS MATTER

AMOUNT DUE

\$ 4,805.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE

v.6.00

21/21 12/21	777.	TOODN'I IZ P	ON IND				KIOK IZ MOW	THS	
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NOV-11	2,225	0	0	7,410	NOV-10	1,000	0	0	C
DEC-11	1,000	0	Ō		DEC-10	1,000	9,000	0	23,025
JAN-12	1,000	0	0	14,365	JAN-11	1,000	0	Ō	23,025
REB-IS	8,250	Ü	0	0	FEB-11	8,200	0	0	3,000
MAK-12	1,000	U	Ü	7,250	MAR-11	1,000	0	0	3,000
424-12	1,000	U	0	U	APR-11	1,000	0	0	9
WAI~12	1,000	U	0	7 000	MAY-11	1,000	0	0	Ç
F	1,000	0 0 0 -18,263 0 0 0 0 0 0 0		7,000	JUN-11	1,000	U	0	
COTAL	34,025	-18,263	0	46,225	TOTAL	32,370	10,922	0	26,025
TD	13,250	0	0	28,615	PYTD	13,200	0	0	26,025
\GED	CURRENT	1 MONTH	2 MONT	HS 3 MO	NTHS 4	MONTHS	5+ MONTHS	TOTAL	AGED
 a / R	0 00	0.00			0 00	0.00	0 00		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
VIP	5,677.50	3,305.00	-970.0	00 14	0.00 -5,	,115.00	4,323.00	7,360.50	WIP
TD WOR	K BUDO	GET AC	TUAL Y	VARIANCE	%BUDGET	LAST	DATE	AMOU	NT TYPE
HOURS DOLLARS	0.	.00 16 .00 25,52	2.50 3.50 -25	-162.50 5.523.50	\$00.00 \$00.0	BILLE	D 06/01/12	1,000.	00 PRG
	FEES E	ORK-IN-PROCE (PENSES	DB/CR	OFFSETS	SUBTO	TAL RECEI	VABLE RE	tainer e:	XPOSURE
33,8	35.50	0.00	0.00 -	-26,475.00	7,360	. 50	0.00	0.00 7	, 360 . 50
SEE DE	TAIL? (Yes)	(No) APP	LY RETAINS	R? (Yes)	(No) BIL	. TYPE: (S	td) (Pra) (	Final) 7	NET WIP
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DWIP SORT ON CLIENT ID 5266 / PAGE: 40

11 Jul 2012 20:32

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

STAR NISSAN INC./ VIVIAN \* \* FEE & EXPENSE SUMMARIES \* \* HOURS AMOUNT TOTAL
2.00 550.00 550.00
2.00 200.00 750.00
159.20 27,325.50 28,075.50
37.20 4,250.00 32,325.50
0.30 30.00 32,355.50
6.20 980.00 33,335.50
2.00 500.00 33,835.50
0.00 -26,475.00 7,360.50 \* CHARGEABLE FEES SUMMARY BY WORK CODE REVIEW ENGAGEMENT REVIEW ENGAGEMENT
COMPILATION ENGAGEMENT
BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO VB-ADMINISTRATIVE CODES SYSTEM GENERATED FEES \*\* TOTAL HOURS AMOUNT TOTAL
0.00 -26,475.00 -26,475.00
15.10 1,208.00 -25,267.00
10.20 1,020.00 -24,247.00
0.30 30.00 -24,217.00
2.30 115.00 -24,102.00
2.00 200.00 -23,902.00
12.80 1,280.00 -22,622.00
28.20 2,820.00 -19,802.00
22.90 2,290.00 -17,512.00
48.00 9,120.00 -8,392.00
0.90 225.00 -8,167.00
2.00 550.00 -7,617.00
0.30 22.50 -7,594.50
17.00 3,230.00 -4,364.50 \* CHARGEABLE FEES SUMMARY BY STAFF 12 PATRICK J. CATALINE 124 Brett Bausinger 130 DAVE LOMBARDO 132 DOROTHEA BURCH 133 BRETT HASKIN 134 MEGAN WAGNER 135 VINCENT BUCOLO 136 DAVID KUMOR 40 Shawn McCormack 48 Kenneth Mann 56 Hugh Whyte 63 Betteann Norris 75 Bob Seibel 83 Randall Franzen 208.90 7,360.50 \*\* TOTAL 7,360.50 HOURS AMOUNT TOTAL

0.00 -1,000.00 -1,000.00

0.00 -1,000.00 -2,000.00

0.00 -1,000.00 -3,000.00

0.00 -1,000.00 -4,000.00

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12.00 2,000.00 -7,000.00

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33.00 2,805.00 -4,195.00

1.40 -718.00 -4,913.00

65.40 9,236.00 4,323.00

15.10 -5,115.00 -792.00

5.40 140.00 -652.00

0.30 -970.00 -1,622.00

25.30 3,305.00 1,683.00

51.00 5,677.50 7,360.50 \* CHARGEABLE FEES SUMMARY BY CTRL DATE HOURS AMOUNT TOTAL 01/31/11 02/28/11 03/31/11 04/30/11 05/31/11 06/30/11 07/31/11 08/31/11 09/30/11 10/31/11 11/30/11 12/31/11 01/31/12 02/29/12 03/31/12 04/30/12 05/31/12 06/30/12 208.90 \_\_\_\_\_ \*\* TOTAL 7,360.50

11 Jul 2012 20:32 DWIP SORT ON CLIENT ID 5266 / PAGE: 41

CONFIDENTIAL

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 02/29/12 01/31/12 2 93 Hugh Whyte 56 275 1.00 275.00 925541 B H T: Financing - RF 06/30/12 06/08/12 2 93 Hugh Whyte 56 275 1.00 275.00 943894 B H T: t/r review 56 Hugh Whyte 2.00 550.00 REVIEW Partner Review 2.00 550.00 01/31/12 01/09/12 3 21 BRETT HASKIN 133 100 2.00 200.00 922083 B H T: 133 BRETT HASKIN 2.00 200.00 COMPIL LIFO Computations 2.00 200.00 01/31/12 01/21/12 5 1 Bob Seibel 75 190 1.00 190.00 926345 B H T: Prepair for visit. 75 Bob Seibel 1.00 190.00 BUSTAX Engagement Planning 1.00 190.00 01/31/12 01/06/12 5 21 DOROTHEA BURCH 132 50 0.20 10.00 923697 B H T: fax and confirm life entry 01/31/12 01/11/12 5 21 DOROTHEA BURCH 132 50 0.10 5.00 923766 B H T: fax LIFO entry 132 DOROTHEA BURCH 0.30 15.00 01/31/12 01/09/12 5 21 Kenneth Mann 250 0.30 75.00 936966 B H T: LIFO 01/31/12 01/10/12 5 21 Kenneth Mann 48 250 0.20 50.00 936981 B H T: LIFO 02/29/12 02/21/12 5 21 Kenneth Mann 48 250 100.00 937152 B H T: 0.40 48 Kenneth Mann 0.90 225.00 **BUSTAX LIFO Computations** 1.20 240.00 05/31/12 05/16/12 5 60 VINCENT BUCOLO 135 100 0.60 60.00 940940 B H T: 135 VINCENT BUCOLO 0.60 60.00 BUSTAX Income Tax Project & Ex 0.60 60.00 05/31/12 05/10/12 5 61 DAVID KUMOR 136 100 2.10 210.00 940194 B H T: TAX RETURN 05/31/12 05/11/12 5 61 DAVID KUMOR 136 100 1.90 190.00 940200 B H T: UPDATING RETURN 05/31/12 05/16/12 5 61 DAVID KUMOR 136 100 0.70 70.00 940962 B H T: UPDATING RETURN 05/31/12 05/25/12 5 61 DAVID KUMOR 136 100 0.50 50.00 942170 B H T: UPDATING RETURN 06/30/12 06/12/12 5 61 DAVID KUMOR 136 100 40.00 944653 B H T: 0.40 UPDATING RETURN

CONFIDENTIAL

DWIP SORT ON CLIENT ID 5266 /

11 Jul 2012 20:32

PAGE: 42

v.6.00

DATE WOATE	/	TE FACTOR: 1.00 MGMT: 83 56 VIVIAN
DATE WOATE	WORK (CODE) STAFF NAME SID RATE	HRS AMOUNT SEQ# ACTION
	* * CHARGEABLE FEES BY CODES/STA	FF/ * *
6/30/12 06/13/12	2 5 61 DAVID KUMOR 136 100	0.10 10.00 944661 B H T:
6/30/12 06/14/12	UPDATING RETURN 2 5 61 DAVID KUMOR 136 100 UPDATING RETURN	2.00 200.00 944662 B H T:
136	5 DAVID KUMOR	7.70 770.00
5/30/12 06/21/12	2 5 61 Betteann Norris 63 75 process tax return	0.30 22.50 945658 B H T:
63	Betteann Norris	0.30 22.50
BUSTAX F	ederal Tax Return Prep	8.00 792.50
2/29/12 02/21/12 2/29/12 02/21/12	5 62 VINCENT BUCOLO 135 100 5 62 VINCENT BUCOLO 135 100	
135	VINCENT BUCOLO	0.40 40.00
BUSTAX S	tate Tax Return Prep	0.40 40.00
1/31/12 01/20/12	5 65 Brett Bausinger 124 100 employment tax audit informati	
124	Brett Bausinger	0.30 30.00
0/31/11 09/26/11	5 65 Randall Franzen 83 250 work on the IRS audit info cal over the w-2 for John and what tie out	
0/31/11 09/27/11	5 65 Randall Franzen 83 250 drive to NY to meet with the tax audit	1. Is to Vivian to go else we need to  6.00 1,500.00 010372 B H T:  Bill  IRS auditor for 941
0/31/11 10/26/11	5 65 Randall Franzen 83 250 calls from Vivian to go over h going on with year end work a	1.00 (250.00 915447 B H T: "
2/29/12 02/03/12	is doing 5 65 Randall Franzen 83 250	3.00 750.00 927648 В Н Т:
2/29/12 02/06/12		2.00 500.00_927660 B H T:
/29/12 02/24/12	gather up info for the IRS and 5 65 Randall Franzen 83 250 look over the IRS responce and	1.50 375.00 982719 В Н Т:
5/31/12 05/11/12		1.50 375.00 990287 в н т:
6/31/12 05/21/12	go over IRS info 5 65 Randall Franzen 83 250	3.00 750.00 9 4561 B H T:
/31/12 05/22/12	work on the IRS audir info and 5 65 Randall Franzen 83 250	2.00 ( 500.00 9/4566 в н т:
/30/12 05/31/12	go over and the letter and inf 5 65 Randall Franzen 83 250 work on the IRS notice	4.00 1,000.00 944582 B H T:
83	Randall Franzen	27.00 6,750.00

5266 / GRE STAR NISSAN INC./ CDATE WDATE	e: STAR PRG BILL FRM: 1 WORK(CODE) STAFF NAME		VIVIA		
			···		
		BI CODED/DIA	CE/	-	
11/30/11 11/17/11 11/30/11 11/18/11	5 68 PATRICK J. CATALII 5 68 PATRICK J. CATALII	NE 12 80 NE 12 80			918079 B H T: 918080 B H T:
12	PATRICK J. CATALINE		14.00	1,120.00	
11/30/11 11/17/11 11/30/11 11/18/11	5 68 Shawn McCormack 5 68 Shawn McCormack	40 190 40 190			918729 B H T: 918730 B H T:
40	Shawn McCormack		14.00	2,660.00	
11/30/11 11/18/11	5 68 Randall Franzen drive to clients	83 250 to do tax pla		1,250.00	919641 B H T:
83	Randall Franzen		5.00	1,250.00	
BUSTAX T	ax Planning		33.00	5,030.00	
12/31/11 11/30/11			0.40	32.00	919604 B H T:
01/31/12 01/13/12	binding workpapers 5 69 PATRICK J. CATALIN form 4564		0.70	56.00	923069 B H T:
12	PATRICK J. CATALINE		1.10	88.00	
06/30/12 06/08/12	5 69 DAVE LOMBARDO STARTED TO MATH RE REPORT IS RIGHT				944917 B H T:
130	DAVE LOMBARDO		0.30	30.00	
01/31/12 01/26/12	5 69 VINCENT BUCOLO 5 69 VINCENT BUCOLO 5 69 VINCENT BUCOLO	135 100 135 100 135 100	9.50 10.00 6.10	1,000.00	925182 B H T: 925183 B H T: 925184 B H T:
135	VINCENT BUCOLO		25.60	2,560.00	
01/31/12 01/26/12 01/31/12 01/27/12	5 69 Shawn McCormack 5 69 Shawn McCormack 5 69 Shawn McCormack 5 69 Shawn McCormack Spoke with Vivian questions she had	40 190 40 190 on the phone	7.00 9.00 2.00 and follow	1,330.00 1,710.00 380.00	926813 B H T: 926814 B H T: 926815 B H T: 930144 B H T:
. 40	Shawn McCormack		27.00	5,130.00	
01/31/12 01/28/12	5 69 Bob Seibel		1.50	285.00	926360 B H T:
02/29/12 02/20/12	Follow up from vis 5 69 Bob Seibel Extension		1.00	190.00	930332 B H T:
02/29/12 02/21/12	5 69 Bob Seibel Extension	75 190	0.50	95.00	930344 B H T:
03/31/12 03/01/12	5 69 Bob Seibel Question from Vivi		0.50		930101 B H T:
03/31/12 03/01/12	5 69 Bob Seibel				930103 B H T:
11 Jul 2012 20:32		DWIP SORT ON			PAGE: 44

DATE	SAN INC./ WDATE		CODE) STAFF NAME	SID	RATE	VIVI HRS	AN AMOUNT	SEO#	ACTION
		* *					*		
			CHARGEABLE FEES	BY CODE:	5/STAP	£'/ *	*		
3/31/12	03/06/12	5 69	E-file extension Bob Seibel	ı 75	190	2.50	475 00	035.000	5 /1 m
			Bank questions.		130	2.50	475.00	935626	BAT:
5/31/12	05/07/12	5 69	Bob Seibel Go through info	75 with DK	190	0.50	95.00	942081	B H T:
5/31/12	05/10/12	5 69	Bob Seibel	75	190	1.00	190.00	942100	внт:
5/31/12	05/11/12	5 69	Go over Job & T/ Bob Seibel	R 75	190	2.00	380 00	942105	2 H T.
E /21 /12	OE /01 /10		Go through W/P						
3/31/12	05/21/12	5 69	Bob Seibel Go over Job & T/	75 R	190	2.00	380.00	942175	внт:
5/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00	942191	B H T:
6/30/12	06/13/12	5 69	Go over Job & T/ Bob Seibel	к 75	190	0.50	95.00	945528	BHT:
6/30/12	06/14/12	5 60	Tax return Bob Seibel	75	190	0.50			
			Tax return	73	150	0.50	95.00	945538	в н т:
6/30/12	06/21/12	5 69	Bob Seibel Tax return	75	190	1.00	190.00	945676	B H T:
	75	Bob Se	eibel			16.00	3,040.00		
1/31/12	01/25/12	5 69	Randall Franzen	83	250	8.00	2,000.00	927637	в н т:
2/29/12	02/23/12	5 69	go to NY and do Randall Franzen	the year 83	end 250	1.00	250.00	932714	внт:
3/31/19	03/23/12	5 60	go over DIT with Randall Franzen		Vivi 250				
3/31/12	03/23/12	3 09	call frim JOhn K	to go ov	er bu	siness and		936660	B H T:
5/31/12	05/25/12	5 69	to call Shelly a Randall Franzen		dation 250	n 1.00	250,00	994574	рыт.
			calls from Vivia	n to go c				1314	<i>5</i>
			and our visit ne	xt week					
	83	Randal	ll Franzen			10.50	2,625.00		
	BUSTAX Y	ear End	d Tax Work			80.50	13,473.00		
2/29/12	02/09/12	5 90	VINCENT BUCOLO	135	100	1.30	130.00	926455	B H T:
			T BUCOLO			1.30	130.00		
5/31/12	05/09/12	5 90	DAVID KUMOR UPDATING TRAIL B	136	100	0.60	60.00	940188	BHT:
5/31/12	05/10/12	5 90	DAVID KUMOR	136	100	2.40	240.00	940189	B H T:
			UPDATING TRAIL B	ALANCE					
	136	DAVID	KUMOR			3.00	300.00		
	BUSTAX TI	rial Ba	alance Data Inpu			4.30	430.00		
			•	124	100			045304	m u m.
6/30/17	06/20/12	5 97	Brett Bausinger Brett Bausinger	124	100	0.50 1.40	140.00	945304 945948	
6/30/12 6/30/12						1 90	190.00		
5/30/12 5/30/12	124	Brett	Bausinger						
5/30/12 5/30/12			Bausinger oof Report/Retur				190.00		

CDATE	WDATE	) AROW	CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTIO
		* *	CHARGE	able fees	BY CODES	/STAFF	/ * *			* 4th 4th 14th 14th 14th 1
5/31/12	05/03/12	5 99		KUMOR CALCULATIO		100	1.00	100.00	939509	внт:
	136	DAVID	KUMOR				1.00	100.00		
	BUSTAX R	eport	Typing				1.00	100.00		
6/30/12	05/31/12	6 1		WAGNER M VISIT	134	100	8.50	850.00	942719	в н т:
	134	megan	WAGNER				8.50	850.00		
	INTSER I	nterim	Visit 1	Planning			8.50	850.00		
6/30/12	06/07/12	6 10		Wagner Nterim - Al		100	0.50	50.00	943834	внт:
	134	MEGAN	WAGNER				0.50	50.00		
	INTSER B	ank Re	concilia	ation Rev			0.50	50.00		
6/30/12	05/31/12	6 13	Shawn l	4cCormack	40	190	7.00	1,330.00	946592	в н т:
	40	Shawn	McCorma	ack			7.00	1,330.00		
	INTSER R	ev. Le	dger & S	Schedules			7.00	1,330.00		
6/30/12	05/31/12	6 20	Brett I	Bausinger	124	100	8.00	800.00	943278	в н т:
	124	Brett	Bausing	jer			8.00	800.00		
	INTSER S	ervice	Dept A	nalysis			8.00	800.00		
6/30/12	05/31/12	6 60		Kumor E departmen	136 T	100	9.00	900.00	943288	внт:
	136	DAVID	KUMOR				9.00	900.00		
	INTSER I	ncome 1	Tax Proj	ect & Ex			9.00	900.00		
1/31/12	01/11/12	6 84		EA BURCH	132	50	0.10	5.00	923758	внт:
1/31/12	01/17/12		DOROTHE	A BURCH copy, log :				20.00	924317	в н т:
2/29/12	02/06/12	6 84	DOROTHE	EA BURCH	132	50	1.00	50.00 ied to	926894	внт:
	132	DOROTE	iea Burc	СН			1.50	75.00		
	INTSER Le	etters	to Clie	ent, Prep			1.50	75.00		
5/31/12	05/21/12	6 85		LA BURCH copy, scan,					946552	внт:

v.6.00

DATE	WDATE	WO.	RK (	CODE) ST	AFF NAME		SIC	RATE	HRS	3	AMO	UNT	SEQ#	ACTIO	1
		*	*	CHARGEAB	Le fees	BY	CODE	es/Staf	F/	tr	*				
				Ltr to I	RS										
	132	DO	ROT	HEA BURCH					0.50	)	25	.00			
	INSTER S	taf	f C	onsult. &	Meet				0.50	)	25	.00			
/30/12	06/01/12	6	99	DAVID KU			136	100	1.60	)	160	.00	943293	B H T:	
/30/12	06/04/12	6	99	SERVICE I DAVID KUR SERVICE I	1OR	/PIN		100	0.60	)	60	.00	943858	в н т:	
	136	DA	VID	KUMOR					2.20	)	220	.00			
	INTSER R	.epo	rt	Typing					2.20	)	220	. 00			
/30/12	04/09/12	7	60	VINCENT I				100 print	0.30 and sc		30	.00	935261	внт:	
	135	ΛI	NCE:	NT BUÇOLO					0.30	)	30	.00			
	PERSTX I	nco	me	Tax Projec	t & Ex				0.30	)	30	.00			
/30/12	06/01/12	8	32	MEGAN WAC				100	3.00	,	300	.00	942722	в н т:	
/30/12	06/04/12	8	32	CAPITAL E		JRES		100	0.60	)	60	.00	943814	в н т:	
/30/12	06/06/12	8	32	census MEGAN WAC	NER		134	100	0.20	)	20	00	943823	внт:	
	134	ME	gan	WAGNER					3.80	•	380	.00			
/31/11	12/23/11	8	32	Randall I			83	250	1.00		250	00	22441	в н т: в н т:	E
/31/12	03/02/12	8	32	go over e	ranzen		83	250	1.00		250	00	932740	в н т:	E
/31/12	03/09/12	8	32	look over Randall E calls to records i	ranzen go over		83	250 saving	0.40 acct a		100	.00	932799	B H T:	
	83	Rai	nda.	ll Franzer	l				2.40		600	00			
	Other Sp	ecia	al 1	Projects (d	letail)				6.20		980	00			
/31/11	10/21/11	90		Randall E			83	250	2.00		500	.00	915410	в н т:	
	83	Rar	nda.	ll Franzer	1				2.00		500	00			
	VB-H-Sch	edu]	line	3					2.00		500	00			
	* * TO	TAI.	FEI	ES					208.90		33,835	50			

\* \* DEBITS & CREDITS \* \*

11 Jul 2012 20:32 DWIP SORT ON CLIENT ID 5266 / PAGE: 47

v.6.00

	AN INC./ WDATE	WORK	(CODE)	STAFF	NAME	SIC	RATE	VIV HRS	TM	AMO	OUNT	SEQ#	AC	TION
			CHARGE											
	01/31/11		3							-1,000	0.00	873882	ON	HOLD
	02/28/11		3							-1,000	0.00	874101	ON	HOLD
	03/31/11		3							-1,000	00.0	878441	ON	HOLD
	04/30/11		3									883714		
	05/31/11		3							-1,000	00.0	889344	ON	HOLD
	06/30/11		3									892674		
	07/31/11		3							-1,000	0.00	898296	ON	HOLD
	08/31/11		3						-	-1,000	00.0	903592	ON	HOLD
	09/30/11		3						-	-1,000	00.0	905805	ON	HOLD
	10/31/11		3						-	-1,000	00.0	910639	ВН	T:
	11/30/11		3									920379		
	11/30/11		3						-	-1,000	00.0	914710	Вн	T:
	12/31/11		3						-	-1,000	00.0	917949	ВН	T:
	01/31/12		3						-	-1,000	0.00	922568	ВН	T:
	02/29/12		3						-	-7,250	.00	928030	Вн	T:
	02/29/12		3						-	-1,000	00.0	925045	ВН	T:
	03/31/12		3						-	-1,000	.00	929013	ВН	T:
	04/30/12		3						-	-1,000	.00	934170	ВН	T:
	05/31/12		3						-	-1,000	.00	938950	ВН	T:
6/30/12	06/30/12	99	3						-	-1,000	.00	942401	Вн	T:
												(	н ис	OI.D
	* * TOT	AL P	ROGRESS	BILLS A	AND OT	HER CR	EDITS		-2	26,475	.00		··· 11	0.00)
												•		,
	FEES		XPENSES		-TOTAL						01	FFSETS		NET WI
	,835.50		0.00		335.50		0.00		835.5		26,	475.00		7,360.5

2725

11 Jul 2012 20:32 DWIP SORT ON CLIENT ID 5266 / PAGE: 48

#### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 132 of 196 PageID # 3408

VOYNOW BAYARD C	geste),
	and the

	WIP		
(1) Today's date	(1) <u>2.22,12</u>		
(2) Name of Individual requesting	this billing (2) <u>RANDY</u>		
(3) Client Name	(3) <u>STAR NI</u>	SSAN	
(4) Client # / File #	(4)	5266	
(5) This billing is for work done fro	om Month Ending (5a)	<u>;</u> 200	
through the Month Ending	(5b <u>1.31</u>	, 200	
DESCRIPTION OF SERVICES TO BE (Be precise, the bill will be typed ex	TYPED ON THE BILL: (activ as you word it below.)		
Accounting Services as I			
Progress billing for work			
on the December 31 20.			
preparation of Federal ,	State and city		
corporate tax returns.			
			amateus visten
Accountant			
Accountant			
Accountant	Amount Due	7,250.00	
Accountant:	Amount Due	7,250.00	
Accountant:  If this is a zero bill (to dear out W.I.			
If this is a zero bill (to dear out W.I	.P.) Write down the client it was b	liled through and the bill number.	
If this is a zero bill (to clear out W.I	.P.) Write down the client it was b		
If this is a zero bill (to dear out W.I.  BILL TYPE: (STANDARD) (PROGR	.P.) Write down the client it was b ESS) (FINAL)	liled through and the bill number.	
Di this is a zero bill (to clear out W.I.  BILL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,206 DATE BILLED:	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.:	liled through and the bill number.	
If this is a zero bill (to clear out W.I.  BILL TYPE: (STANDARD) (PROGR.  LAST YEAR BILL: 7,200  DATE BBLED:	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.: W.I.P. TO TRANSFER:	liled through and the bill number.	
Di this is a zero bill (to clear out W.I.  BILL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,206 DATE BILLED:	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.: W.I.P. TO TRANSFER: W.I.P. TO HOLD:	liled through and the bill number.	
If this is a zero bill (to dear out W.I.  BALL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,200 DATE BELLED: BALLED THROUGH CLIENT # / FILE #	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.: W.I.P. TO TRANSFER: W.I.P. TO HOLD: W.I.P. TO CLEAR:	liled through and the bill number.	
D' this is a zero bill (to dear out W.I.  BILL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,200 DATE BILLED: BILLED: 1400.04 CLIENT N / FILE # CLIENT NAME:	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.: W.I.P. TO TRANSFER: W.I.P. TO HOLD: W.I.P. TO CLEAR:	liled through and the bill number.	
If this is a zero bill (to dear out W.I.  BILL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,200  DATE BILLED: BILLED THROUGH CLIENT # / FILE # : CLIENT NAME: BILL #: 2(1)W\ DATE KEYPUNCHED:	.P.) Write down the client it was b ESS) (FINAL) TOTAL W.I.P.: W.I.P. TO TRANSFER: W.I.P. TO HOLD: W.I.P. TO CLEAR:	lled through and the bili number. W.I.P.	
If this is a zero bill (to dear out W.I.  BILL TYPE: (STANDARD) (PROGR. LAST YEAR BILL: 7,200  DATE BELED:  SILES THOOGH. CLIENT W/FILE #  CLIENT NAME:  BILL #: 2/5/6/4  DATE KEYPURCHED:	.P.) Write down the client it was b  ESS) (FINAL)  TOTAL W.I.P.:  W.I.P. TO TRANSFER:  W.I.P. TO HOLD:  W.I.P. TO CLEAR:  WRITE UP / DOWN:	illed through and the bill number.  W.I.P.  BILL	

## Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 22, 2012

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

ATTN: VIVIAN Invoice: 21364

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON DECEMBER 31, 2011 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY TAX RETURNS

AMOUNT DUE

\$ 7,250,00

Client #: 5266/

#### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 134 of 196 PageID #: 3410

(1) Today's date	(1)	9.30.11	
(2) Name of individual requesting this billing	g (2)	RPS	
(3) Client Name	(3)	STAR NISSAN	
(4) Client # / File #	(4)	5266	
(5) This billing is for work done from Monti			200
through the Month Ending	(55)	9,30,11 ,	200
DESCRIPTION OF SERVICES TO BE TYPED O (Be precise, the bill will be typed exactly as			
Accounting Services as Request	sed:		
Final billing for work completed o	n December 31, 2010		
closing of the books, preparation	of tax work papers,		
preparation of federal, state, and	city Corp. tax returns.		
	Amount Due	3, <del>4</del> 10.00	
	Amount Due	3,⊭10.00	
If this is a zero bill (to clear out W.I.P.) Writ			il number.
r	e down the client it was b	lifed through and the b	il number.
<i>K</i>	e down the client it was b		il number.
r	e down the client it was b	lifed through and the b	il number.
BILL TYPE: (STANDARD) (PROGRESS) (F	e down the client it was b	lifed through and the b	il number.
BILL TYPE: (STANDARD) (PROGRESS) (F	TOTAL W.1P.:	lled through and the b W.I.P.	Il number.
BILL TYPE: (STANDARD) (PROGRESS)	TOTAL W.I.P.: W.I.P. TO HOLD:	illed through and the bi	I number.
BILL TYPE: (STANDARD) (PROGRESS)	TOTAL W.1.P.:  W.1.P. TO TRANSFER:  W.1.P. TO HOLD:  W.1.P. TO CLEAR	Willer through and the bi	Il number.
BILL TYPE: (STANDARD) (PROGRESS) (F  DATE BILLED:  MILES DIRECTOR  CLIENT NAME:  CLIENT NAME:  BILL #:	TOTAL W.I.P.:  W.I.P. TO TRANSFER:  W.I.P. TO HOLD:  W.I.P. TO CLEAR  WRITE UP /( DOWN)	elled through and the bi	inumber.
BILL TYPE: (STANDARD) (PROGRESS) (F  DATE BILLED:  MILES DIRCHER  CLIENT NAME:  BILL # : 21046  DATE KEYPUNCHED:	TOTAL W.1.P.:  W.1.P. TO TRANSFER:  W.1.P. TO HOLD:  W.1.P. TO CLEAR	W.I.P.	if number.

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 135 of 196 PageID #: 3411

### Voynow, Bayard & Company, CPAs

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2010 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS, PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,410.00

Client #: 5266/

Invoice: 21046



v.6.00

STAR NI	SSAN INC./					VIVIAN			
		RECENT 12						ITHS	· ;
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR		WRT U/D	WRTOFFS	CAS
OCT-10	1.000		200 180	0	OCT-09				
NOV-10	1,000	0	. 120	ŏ	NOV-09	1.000	0 0 3,025	Ö	2,000
DEC-10	1.000	9.000 4	700 0	ŏ	DEC-09	6,600	3 025	ő	1,000
JAN-11	1,000 1,000	,,,,,,	0	23,025		1,000	0,025	Ö	7,600
FEB-11	8 ኃባብ	ŏ	ő	0	FEB-10	•	ő	ő	7,000
MAR-11		Ō		3,000	MAR-10		ō	ŏ	9,000
	1.000	Ö	ō	2,000	APR-10		o	ō	J, 000
MAY-11	1,000 1,000	0	ō	ō	MAY-10		ő	ŏ	0
JUN-11	1.000	ō	ŏ	Ö	JUN-10		ő	ő	3,225
JUL-11	1,000	ō	ō	ō			ŏ	Ö	0
AUG-11	1,000		ō					ő	0
SEP-11	1,000 1,000	ō	ō	0	SEP-10	1,000 14,170	1 922	ő	0
									·
TOTAL	19,200	9,000	0	36,225	TOTAL	40,625	4,948	0	22,825
YTD	16,200	0	0	36,225	BALD	32,025	1,922	0	19,825
AGED	CURRENT	1 MONTH	2 MONTH	LS 3 MC	nths 4	MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1 000 00	1 000 00	1 000 0	·	0.00	0.00		2 000 00	
WIP	4,005.00	1,000.00 2,031.00	5.0	0 81	8.00 5	,215.00	10,739.00	3,000.00 22,813.00	A/R WIP
		GET AC						AMOU	INT TYPE
HOURS DOLLARS	0.	.00 14 .00 27,91	7.50	-147.50	0.00%	BILLE	0 10/01/11	1,000. 10,200.	
<	PEES EX	ORK-IN-PROCE KPENSES	DB/CR	offsets	SUBTO	TAL RECEIV	vable re	PPLIED TAINER E	TOTAL XPOSURE
42,0		0.00						0.00 25	,813.00
SALPS TO		(NO) APP	PLY RETAINE	R? (Yes)	(No) BIL	L TYPE: (St	WIP TO XF	Final) 22 ER: LD:	NET WIP ,813.00
10 /7		Bill 5 30/10 7540	<b>)</b>			B	WIP TO CLE	***************************************	
09 1958	31 613	0/10 285	5			AM	OUNT TO BI	LL:	and the second s
108 41	12 411	7/09 122	5			APPROVED E	3Y:	DATE:	
362	4T 10h	13/08 300; 23/08 273 23/08 26/	<b>S</b>						

18 Oct 2011 12:22 DWIP SORT ON CLIENT ID 5266 / PAGE: 303

18 Oct 2011 12:22

# Cașe 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 137 of 196 PageID #: 3413

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011

SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 STAR NISSAN INC./		******		
* * FEE & EXP				
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL	
REVIEW ENGAGEMENT	1.00	275.00	275.00	
BUSINESS TAX ENGAGEMENTS	102.90	20,472.00	20.747.00	
INTERIM SERVICES	116.60	19,309.00	40.056.00	
PERSONAL TAX RETURN SERVICES	1.00	250.00	40,306.00	
SPECIAL PROJECTS-MUST USE MEMO	5.30	1,325.00	41.631.00	
VB-ADMINISTRATIVE CODES	5.40	382.00	42,013.00	
REVIEW ENGAGEMENT BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO VB-ADMINISTRATIVE CODES SYSTEM GENERATED FEES	0.00	-19,200.00	22,813.00	
** TOTAL	232.20	22,813.00		
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL	
WIFIE	0.00	-19,200.00	-19 200 00	
11 ELISA BRABAZON	4 QA	147 00	- 10 OE2 OO	
	7.00	1.050.00	-18.003.00	
118 ROBERT KIRKHOPE 12 PATRICK J. CATALINE 124 Breat Bausinger	31.50	1,050.00 2,520.00	-15 483 00	
124 Brett Bausinger	0.20	10.00	-15 473 00	
12 PATRICK J. CATALINE 124 Brett Bausinger 127 RAFAEL VARGAS 129 JOHN BRESLIN 130 DAVE LOMBARDO 40 Shawn McCormack 48 Kenneth Mann	5 60	616.00	-15,473.00 -14,857.00	
129 JOHN BRESLIN	6.10	488.00	-14.369.00	
130 DAVE LOMBARDO	9.10	488.00 819.00 13,110.00 925.00	-13,550,00	
40 Shawn McCormack	69.00	13.110.00	-440 00	
48 Kenneth Mann	3.70	925.00	485.00	
56 Hugh Whyte	1.00	275.00	760 00	
75 Bob Seibel	24.50	4.655.00	5.415.00	
93 Randall Franzen	69.40	17.350.00	22.765.00	
92 David Kaplan	0.20	925.00 275.00 4,655.00 17,350.00 48.00	22,813.00	
48 Kenneth Mann 56 Hugh Whyte 75 Bob Seibel 83 Randall Franzen 92 David Kaplan ** TOTAL	232.20	22,813.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE 10/31/10 11/30/10 12/31/10 01/31/11	HOURS	AMOLINT	ቸርምል፣.	
10/31/10	37.70	4.591.00	TOTAL 4,591.00	
11/30/10	8.30	-55.00	4.536.00	
12/31/10	38.70	-55.00 6.565.00	11,101.00	
01/31/11	34.30	6.181.00	17,282.00	
02/28/11	4,00	6,181.00 -6,593.00	10,689.00	
03/31/11	4.50	125.00	10,814.00	
04/30/11	4.50 3.70	-75.00	10,739.00	
05/31/11	32.00	125.00 -75.00 5,215.00	15,954.00	
06/30/11	32.00 9.70	818.00	16,772.00	
07/31/11	8.00	818.00 5.00	16,777.00	
08/31/11	15.50	2,031.00	18,808.00	
09/30/11	31.00	2,031.00 4,005.00	22,813.00	
** TOTAL		22,813.00		

18 Oct 2011 12:22 DWIP SORT ON CLIENT ID 5266 / PAGE: 304 18 Oct 2011 12:22

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# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 138 of 196 PageID #: 3414

Voynow, Bayard & Company, CPAs DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011 SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRE STAR NISSAN INC./ CDATE WDATE		12 RATE FACTOR: VIVI RATE HRS	an	56 EQ# ACTION
	* * CHARGEABLE FEES BY CODE			************
	CHARGEABLE FEES ST CODE	SO/ STAFF/	-	
	etc			
83	Randall Franzen	13.20	3,300.00	
T XATZUB	ax Audit/Examination	13.70	3,395.00	. 0
12/31/10 12/16/10	5 68 Brett Bausinger 124 Set up of Star Nissan 20			667 ON HOLD
124	Brett Bausinger	0.20	10.00	_ i
12/31/10 12/06/10	5 68 Bob Seibel 75 Prepair for tax planning		380.00 8673	394 ON HOLD
75	Bob Seibel	2.00	380.00	
BUSTAX T	ax Planning	2.20	390.00	
06/30/11 06/10/11	5 69 PATRICK J. CATALINE 12 adjusting entries	80 2.50	200.00 8941	119 B H T:
07/31/11 06/29/11		80 2.50	200.00 9016	i66 B H T:
07/31/11 06/30/11		80 3.00	240.00 9016	667 B H T:
08/31/11 08/01/11		80 1.20	96.00 9046	516 B H T:
08/31/11 08/02/11	5 69 PATRICK J. CATALINE 12 2848, 3115 & attachment	80 1.50	120.00 9046	521 B H T:
09/30/11 08/29/11	5 69 PATRICK J. CATALINE 12 printing out 2009 return	80 0.30	24.00 9067	709 B H T:
12	PATRICK J. CATALINE	11.00	880.00	
08/31/11 08/11/11	5 69 RAFAEL VARGAS 127 2848 Power of attorney.	110 1.00	110.00 9046	180 B H T: TRS
127	RAFAEL VARGAS	1.00	110.00	
02/28/11 02/10/11	5 69 JOHN BRESLIN 129	80 0.20	16.00 8765	02 B H T:
02/28/11 02/21/11	5 69 JOHN BRESLIN 129	80 0.20	16.00 8782	74 B H T:
129	JOHN BRESLIN	0.40	32.00	
01/31/11 01/26/11 01/31/11 01/27/11 01/31/11 01/28/11 02/28/11 02/04/11	5 69 Shawn McCormack       40         5 69 Shawn McCormack       40         5 69 Shawn McCormack       40         5 69 Shawn McCormack       40	190 7.00 190 7.00 190 7.00 190 2.00	1,330.00 8753 1,330.00 8753 1,330.00 8753 380.00 8753	71 B H T: FW
40	Shawn McCormack	23.00	4,370.00	
12/31/10 12/21/10	5 69 Bob Seibel 75 Analysis of John K. loans	190 2.50 For Vivian & M	475.00 8706 like K.	79 ON HOLD
12/31/10 12/23/10	5 69 Bob Seibel 75 Loan analysis	190 0.50	95.00 8706	64 ON HOLD

18 Oct 2011 12:22 DWIP SORT ON CLIENT ID 5266 / PAGE: 306

18 Oct 2011 12:22

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS TRUOMA SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 01/31/11 01/14/11 5 69 Bob Seibel 190 1.00 190.00 872467 B H T: Prepair for visit. 01/31/11 01/29/11 5 69 Bob Seibel 190 1.00 190.00 874628 B H T: Follow up from visit. 02/28/11 02/04/11 5 69 Bob Seibel 75 190 0.50 95.00 879234 B H T: E-mail Mike/Vivian about 211-10/34 Jamaica Ave Corp. 02/28/11 02/15/11 5 69 Bob Seibel 190 0.50 95.00 879303 B H T: 02/28/11 02/17/11 5 69 Bob Seibel 02/28/11 02/19/11 5 69 Bob Seibel 190 75 1.00 190.00 879311 B H T: 75 190 0.50 95.00 879331 B H T: 06/30/11 06/07/11 5 69 Bob Seibel 75 190 1.00 190.00 897622 B H T: 06/30/11 06/08/11 5 69 Bob Seibel 75 190 1.00 190.00 897628 B H T: 07/31/11 07/29/11 5 69 Bob Seibel 75 190 1.00 190.00 903816 B H T: Go over return. 08/31/11 08/02/11 5 69 Bob Seibel 75 190 0.50 95.00 904000 B H T: Go over return. 08/31/11 08/04/11 5 69 Bob Seibel 75 190 1.00 190.00 904012 B H T: Tax return. 08/31/11 08/16/11 5 69 Bob Seibel 75 190 0.50 95.00 907001 B H T: Tax returns. 08/31/11 08/22/11 5 69 Bob Seibel 75 190 0.50 95.00 907029 B H T: 3115 to KM 08/31/11 08/25/11 5 69 Bob Seibel 75 190 1.00 190.00 907048 B H T: Tax returns. 08/31/11 08/26/11 5 69 Bob Seibel 75 190 1.00 190.00 907057 B H T: Tax returns. 09/30/11 08/29/11 5 69 Bob Seibel 190 1.00 190.00 907065 B H T: Tax returns. 09/30/11 08/31/11 5 69 Bob Seibel 75 190 0.50 95.00 907079 B H T: E-file 09/30/11 09/23/11 5 69 Bob Seibel 75 190 0.50 95.00 910293 B H T: Clean up files. 75 Bob Seibel 17.00 3,230.00 12/31/10 12/07/10 5 69 Randall Franzen 83 250 8.50 2,125.00 869065 ON HOLD go to dealership and do tax planning 01/31/11 01/26/11 5 69 Randall Franzen 83 250 8.00 2,000.00 874310 B H T: go to NY and do the year end work 01/31/11 01/28/11 5 69 Randall Franzen 2.00 8.3 250 500.00 874313 B H T: go to NY and do the year end work 01/31/11 12/29/10 5 69 Randall Franzen 83 250 1.00 250.00 870819 B H T: calls from Vivina to go over memo and Mike question on rec 02/28/11 02/08/11 5 69 Randall Franzen 83 250 2.00 500.00 877536 B H T: go over year end work 03/31/11 03/04/11 5 69 Randall Franzen 83 250 1.00 250.00 885903 B H T: calls from Mike to go over settlement with the GTR and lawyers 03/31/11 03/24/11 5 69 Randall Franzen 83 250 3.00 750.00 886067 B H T: go over Koufakis returns 04/30/11 03/28/11 5 69 Randall Franzen 83 250 0.50 125.00 886096 B H T: go over bank list 04/30/11 03/29/11 5 69 Randall Franzen 83 250 1.00 250.00 886137 B H T: calls from vivian to go over tax notice for

DWIP SORT ON CLIENT ID 5266 /

18 Oct 2011 12:22

PAGE: 307

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 140 of 196 PageID #: 3416

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID \* SELECTED CLIENTS

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 5266 / STAR NISSAN INC./ VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS THUOMA SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ Subaru and status of extensions and the boys incmoe 04/30/11 04/11/11 5 69 Randall Franzen 83 250 1.20 300.00 886271 B H T: calls to SR to go ver taxes and why there are estension and try to gert info on trust and estate 06/30/11 06/13/11 5 69 Randall Franzen 83 250 1.00 250.00 898647 B H T: get info from SR to figure what to pay for taxes for him 07/31/11 06/29/11 5 69 Randall Franzen 83 250 1.50 375.00 898718 B H T: go over 5500 info 83 Randall Franzen 30.70 7,675.00 BUSTAX Year End Tax Work 83.10 16,297.00 48.00 893690 B H T: 40 K 06/30/11 06/10/11 5 82 David Kaplan 92 240 0.20 Look at form 5500 SF. 92 David Kaplan 0.20 48.00 BUSTAX Client Assist UNBUDGETE 0.20 48.00 02/28/11 02/07/11 5 90 PATRICK J. CATALINE 12 80 1.50 120.00 877071 B H T: 12 PATRICK J. CATALINE 1.50 120.00 BUSTAX Trial Balance Data Inpu 1.50 120.00 09/30/11 08/29/11 5 97 JOHN BRESLIN 129 80 1.20 96.00 905980 B H T: 129 JOHN BRESLIN 1.20 96.00 BUSTAX Math/Proof Report/Retur 1.20 96.00 09/30/11 08/30/11 6 1 ROBERT KIRKHOPE 118 150 7.00 1,050.00 906700 B H T: STAR INTERIM VISIT 118 ROBERT KIRKHOPE 7.00 1.050.00 05/31/11 05/23/11 6 1 Bob Seibel 190 2.00 380.00 893083 B H T: 75 Bob Seibel 2.00 380.00 INTSER Interim Visit Planning 9.00 1,430.00 10/31/10 10/27/10 6 12 Shawn McCormack 190 7.00 1,330.00 864437 ON HOLD 40 Shawn McCormack 7.00 1,330.00 INTSER Factory Fin. St. Review 7.00 1.330.00 09/30/11 08/30/11 6 13 PATRICK J. CATALINE 12 9.00 720.00 906713 B H T: 12 PATRICK J. CATALINE 720.00 9.00 05/31/11 05/24/11 6 13 Shawn McCormack 40 190 7.00 1,330.00 897169 B H T:

DWIP SORT ON CLIENT ID 5266 /

18 Oct 2011 12:22

PAGE: 308

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 141 of 196 PageID #: 3417

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNIT SEO# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ 40 Shawn McCormack 7.00 1,330.00 10/31/10 10/27/10 6 13 Randall Franzen 83 250 4.00 1,000.00 864697 ON HOLD Go to NY for a visit 12/31/10 12/01/10 6 13 Randall Franzen ЯR 250 3.00 750.00 869048 ON HOLD letter 05/31/11 05/23/11 6 13 Randall Franzen 250 2.00 500.00 893306 B H T: get readt for visit 05/31/11 05/24/11 6 13 Randall Franzen 83 250 4.00 1,000.00 893301 B H T: go to my and do imterim visit 05/31/11 05/27/11 6 13 Randall Franzen 1.50 375.00 893312 B H T: 83 250 calls with vivian and lawyer 06/30/11 06/06/11 6 13 Randall Franzen 83 1.00 250.00 898600 B H T: 250 work on the letter 06/30/11 06/07/11 6 13 Randall Franzen 2.00 500.00 898613 B H T: go over letters 09/30/11 08/30/11 6 13 Randall Franzen 83 250 4.00 1,000.00 907583 B H T: go to NY and do an interim visit 83 Randall Franzen 21.50 5,375.00 INTSER Rev. Ledger & Schedules 37.50 7,425.00 10/31/10 10/27/10 6 20 PATRICK J. CATALINE 12 80 7.00 560.00 863545 ON HOLD 12 PATRICK J. CATALINE 7.00 560.00 05/31/11 05/24/11 6 20 JOHN BRESLIN 129 80 4.50 360.00 892808 B H T: 129 JOHN BRESLIN 4.50 360.00 INTSER Service Dept Analysis 920.00 11.50 10/31/10 10/26/10 6 39 RAFAEL VARGAS 127 110 4.50 495.00 863559 ON HOLD Federal and State Tax Research in how to start a Private Foundation. 127 RAFAEL VARGAS 4.50 495.00 INTSER Other Services USE MEMO 4.50 495.00 12/31/10 12/07/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869566 ON HOLD 12/31/10 12/08/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869567 ON HOLD 12/31/10 12/09/10 6 68 Shawn McCormack 190 40 2.50 475.00 869568 ON HOLD 12/31/10 12/13/10 6 68 Shawn McCormack 190 40 1.00 190.00 869574 ON HOLD 40 Shawn McCormack 17.50 3,325.00 INTSER Tax Planning 3,325.00 17.50 11/30/10 11/08/10 6 84 PATRICK J. CATALINE 12 80 2.00 160.00 865544 ON HOLD 12/31/10 12/02/10 6 84 PATRICK J. CATALINE 12 80 1.00 80.00 867222 ON HOLD getting star letters toegther, editing/service

DWIP SORT ON CLIENT ID 5266 /

write up

18 Oct 2011 12:22

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 142 of 196 PageID #: 3418

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID \* SELECTED CLIENTS

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* Other Special Projects(detail) 5.30 1,325.00 10/31/10 10/22/10 90 17 ELISA BRABAZON 11 30 0.20 6.00 863018 ON HOLD remailed a letter fedex to vivian 11 ELISA BRABAZON 0.20 6.00 VB-F-Federal Express 0.20 6.00 10/31/10 10/14/10 90 36 ELISA BRABAZON 0.50 15.00 860604 ON HOLD worked on letter to IRS 11/30/10 11/08/10 90 36 ELISA BRABAZON 2.20 66.00 865123 ON HOLD typed interim letter 12/31/10 12/06/10 90 36 ELISA BRABAZON 30 1.50 45.00 867313 ON HOLD interim letter 11 ELISA BRABAZON 4.20 126.00 VB-F-Type/Copy Internal Doc. 4.20 126.00 05/31/11 04/27/11 90 44 Randall Franzen 83 250 1.00 250.00 890704 B H T+ hills 83 Randall Franzen 1.00 250.00 VB-H-Billing 1.00 250.00 ON HOLD \* \* TOTAL FEES 232.20 42,013.00 ( 14.101.00) DEBITS & CREDITS 10/31/10 10/31/10 99 -1,000.00 862730 ON HOLD 11/30/10 11/30/10 99 -1,000.00 863148 ON HOLD 12/31/10 12/31/10 99 -1,000.00 866967 ON HOLD 01/31/11 01/31/11 99 -1,000.00 873882 B H T: 02/28/11 02/28/11 99 -1,000.00 874101 B H T: 02/28/11 02/28/11 99 -7,200.00 876036 B H T: 03/31/11 03/31/11 99 -1,000.00 878441 B H T: 04/30/11 04/30/11 99 -1,000.00 883714 B H T: 05/31/11 05/31/11 99 -1,000.00 889344 B H T: 06/30/11 06/30/11 99 -1,000.00 892674 B H T: 07/31/11 07/31/11 99 -1,000.00 898296 B H T: 08/31/11 08/31/11 99 -1,000.00 903592 B H T: 09/30/11 09/30/11 99 3 -1,000.00 905805 B H T: ON HOLD \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -19,200.00 ( 0.00)

CONFIDENTIAL

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID 5265 / PAGE: 311

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 143 of 196 PageID #: 3419

Voynow, Bayard & Company, CPAs DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5256 /	GRP	: STAR	PRG	BILL	FRM:	10	CYC:	12	RATE	FACTOR:	1.00	MGMT:	83	56		
STAR NIS	SSAN INC./									VIVI						
CDATE	WDATE	WORK (	CODE)	STAFE	NAME	3	SII	R	ATE	HRS		AMOUN	T	SEO#	ACTION	
													_			
		r r	CHARGE								*					

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

FEES	expenses	SUB-TOTAL	DB/CR	SUB-TOTAL	offsets	NET WIP
42,013.00	0.00	42,013.00	0.00	42,013.00	-19,200.00	22,813.00

18 Oct 2011 12:22 DWIP SORT ON CLIENT ID 5266 / PAGE: 312

### (1) Todavis dale (1) 9.30.10 (2) Name of individual requesting this billing (2) RPS (3) Clent Name ig i Sirvij, klasiki (4) Cient # / Fiz # (4) 5266 (5) This billing is for work done from Month Ending through the Month Ending (50), 9,30,30 DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL: (Be precise, the bill will be typed exactly as you word it below.) Accounting Services as Requested: Final billing for work completed on New York State sales tax audit including follow up with auditor on lease error calculations Provide various follow up information requested: by the auditor to complete the audit. Review final audit findings with the auditor and wrap up of the audit, and various other follow up items. Accesuments. Nandall Franzes liab Saltel Amount Due If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number, BUL TYPE: (STANDARDY (PROGRESS) W. .... PINAL TOTAL W.J.P.: DÁTE BILLEO: WITE TO TEMMENT W. F. FOLKOLO: BELLET THEOLOGY MILP TE ELEMP CUENT HAME. WRITE UP / DOWN

TOTAL AMOUNT BILLABLE

AMOUNT OF BILL

LESS RETAINERS AND OR PROGRESS BILLING:

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 144 of 196 PageID

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

ATTN: VIVIAN

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

Client #: 5266/ Invoice: 21044

#### PROFESSIONAL SERVICES:

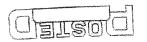
ACCOUNTING SERVICES AS REQUESTED:

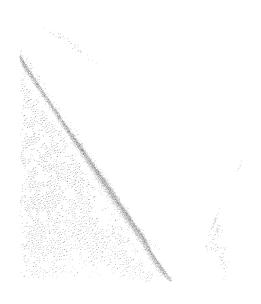
FINAL BILLING FOR WORK COMPLETED ON NEW YORK STATE SALES TAX AUDIT INCLUDING FOLLOW UP WITH AUDITOR ON LEASE ERROR CALCULATIONS. PROVIDE VARIOUS FOLLOW UP INFORMATION REQUESTED BY THE AUDITOR TO COMPLETE THE AUDIT. REVIEW FINAL AUDIT FINDINGS WITH THE AUDITOR AND WRAP UP OF THE AUDIT AND VARIOUS OTHER FOLLOW UP ITEMS

AMOUNT DUE

<u>s 2,215.00</u>

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL

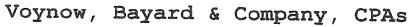




(1) Today's date	(1) 9.30.11		
(2) Name of individual requesting this billing	(2) RPS		
(3) Client Name	(3) <u>STAR NISSA</u>	N.	
(4) Client # / File #	(4)526	6	
(5) This billing is for work done from Month Ending	(Sa)		
through the Month Ending	(55) <u>9.30.11</u>	, 200	
DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL: (Be precise, the bill will be typed exactly as you word it b			
(De precise, the oil will be typed exactly as you word it o	HIJW.J		
Accounting Services as Requested:			
Special accounting services as requested.			
Amount	Due 3,025.00		
Ameur	. Duc Juca Du		
If this is a zero bill (to clear out W.I.P.) Write down the c	lient it was billed through an	id the bill number:	
BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	VV.	LP.	
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BILLED THROUGH W.I.F. CLIENT # / FILE #	. To Hold:		
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RILL#: 21052	IP /( DOWN):	ALLEN AND AND AND AND AND AND AND AND AND AN	
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Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 147 of 196 PageID #: 3423

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 148 of 196 PageID #: 3424



1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21052

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,025.00



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(1) Tedavis	date			(11)	<b>3</b> -30-11					
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	(2) Name of (3) Glient Na (4) Client # (5) This billio	(3) Client Name  (4) Client # / File #  (5) This billing is for worthrough the Month  DESCRIPTION OF SERVING Be precise, the bill will b  Accounting Ser  Progress billing for tax year 200 gather informat to determine in Vivian, and Ann This billing inclu  Accountants:  Randall Franzen  Bob Selbel  Rob Kirkhope  (1) TYPE: (STANDARD)  ATE BILLED:  LENT NAME LENT # / FILE #  JENT NAME LENT RAME  LENT NAME  LENT RAME   LENT RAME  LENT RAME  LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME   LENT RAME	(2) Name of individual requesting the (3) Client Name  (4) Client # / File #  (5) This billing is for work done from through the Month Ending DESCRIPTION OF SERVICES TO BE BE precise, the bill will be typed exa Accounting Services as Roman Accounting Services as Roman Accounting Services as Roman Accounting Services as Roman Accounting Information for the to determine information for the to determine information for the to determine information Vivian, and Anna to coord This billing includes time.  Accountants:  Randall Franzen  Bob Seibel  Rob Kirichope  This is a zero bill (to plear out W.1.P  ILL TYPE: (STANDARD) (PROGRES INTORIOGIA JENT W.1.P  ILL TYPE: (STANDARD) (PROGRES INTORIOGIA JENT W.1.P  ILL TYPE: (STANDARD) (PROGRES INTORIOGIA JENT W.1.P  ILL W	(2) Name of individual requesting this billing (3) Client Name (4) Client # / File # (5) This billing is for work done from Month End through the Month Ending  DESCRIPTION OF SERVICES TO BE TYPED ON THE precise, the bill will be typed exactly as you will be precise, the bill will be typed exactly as you will be precise, the billing for work completed for tax year 2009 including: preparing after information for the audit. We to determine information needed for Vivian, and Anna to coordinate the grant billing includes time expended  Accountable:  Rendall Franzen  Rob Seibel  Rob Kirkhope  Accountable:  (STANDARD) (PROSRESS) (FINAL)  ATE BILLED: W.I.P. TO THE BILLED: W.I.P. TO	(1) Today's date (1) (2) Name of individual requesting this billing (2) (3) Client Name (3) (4) Client # / File # (4) (5) This billing is for work done from Month Ending (5a through the Month Ending (5b DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL! Be precise, the bill will be typed exactly as you wond it below  Accounting Services as Requested:  Progress billing for work completed related to for tax year 2009 including: preparation of IR gather information for the audit. Various phore to determine information needed for initial visit Vivian, and Anna to coordinate the gathering of This billing includes time expended through 9  Accountable:  Randall Frances  Beb Selbet  Rob (Brithope Amount During Services)  Fils is a zero bill (to clear out W.I.F.) Write down the client of the British o	(1) Today's date (2) Name of individual requesting this billing (2) RPS (3) Client Name (3) STAR NISS (4) S266 (5) This billing is for work done from Month Ending (5a) through the Month Ending (5b) 9.30.11  DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL. Be precise, the bill will be typed exactly as you word it below.)  Accounting Services as Requested:  Progress billing for work completed related to the IRS at for tax year 2009 including: preparation of IRS power or gather information for the audit. Various phone calls to to determine information needed for initial visit and sche Vivian, and Anna to coordinate the gathering of informat This billing includes time expended through 9/23/2011.  Accountants:  Randall Pracase  Bob Seibel  Rob Kirishope  Amount Due  "this is a zero bill (to clear out W.I.P.) Write down the client it was billed through 9/23/2011.  WI.P. TO TRANSPER:  WI.P. TO HOLD:  JEMT ** FILE **  WI.P. TO CLEAR:  WI.P. TO CLEAR:  WRITE UP / DOWN:  LENT NAME:  WRITE UP / DOWN:  LENT NAME:  LESS RETAINERS AND OR PROGRESS BILLING:	(1) Today's date (2) Name of individual requesting this billing (3) Client Mame (3) STAR NISSAN (4) \$266 (5) This billing is for work done from Moeth Ending (5a) through the Month Ending (5b) \$20,11 (5c) \$2,00,11	TI TO Today's date TI TOTAL ANDJATT BILLARLES  (1) 9,30,11  (2) RPS  (3) STANINGSAN  (4) 5266  STANINGSAN  (4) 5266  STANINGSAN  (5) This billing is for work door from Morth Ending (5) 18,30,31  200  DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL  86 precise, the bill will be typed exactly as your work it below.)  Accounting Services as Requested:  Progress billing for work completed related to the IRS audit of Stan Nissan for tax year 2009 including. preparation of IRS power of attorney form for billing includes for the audit. Varieus phone calls to IRS auditor M. Yakut  to determine selformation needed for initial visit and schedules visit. Phone call Youlan, and Arina to coordinate the gathering of information needed for the autit This billing includes time expended through 9/23/2011.  Accountable  80 Seibel  80 Reference  WILP TO CLEAR  WILP TO TRANSPER  WILP TO TRANSPER  WILP TO TRANSPER  WILP TO CLEAR  WILP TO CLEA	The behavior series of control of the property	Co. Assets of moledian resource, on storing Co. Section of moledian resource, on storing Co. Section of moledian resource, on storing Co. Section 55560  Co. Colonia Assets Co. Section 5560  Co. Colonia Assets Co. Section 5660  Co. Colonia Colonia Co. Section 5660  Co. Colonia Colonia Co. Section 5660  Co. Colonia Col

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21045

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED RELATED TO THE IRS AUDIT OF STAR NISSAN FOR TAX YEAR 2009 INCLUDING PREPARATION OF IRS POWER OF ATTORNEY FORM FOR THE AUDIT AND GATHER INFORMATION FOR THE AUDIT. VARIOUS PHONE CALLS TO IRS AUDITOR M. YAKUBOVA, TO DETERMINE INFORMATION NEEDED FOR INITIAL VISIT AND SCHEDULE VISIT. PHONE CALLS WITH VIVIAN AND ANNA TO COORDINATE THE GATHERING OF INFORMATION NEEDED FOR THE AUDIT. THIS BILLING INCLUDES TIME EXPENDED THROUGH 9/23/2011.

AMOUNT DUE

\$ 2,725.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROB KIRKHOPE



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	<b>.</b>				
	21). Tadada dam		ars a nerva		
	(1) Today's date		(1) 9.30.11		
	rag ju				
	(2) Name of individual requesting this billing		(2) BPS		
	am,				
	(3) Client Name		(3) - STAR TOYSTA.		
	(4) Client # / File #		(4) 5267		
	(5) This billing is for work done from Month	:Ending :	(5a)	., 200	
	through the Month Ending		(5b) 9.30.11 -	., 200	
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	DESCRIPTION OF SERVICES TO BE TYPED (	yh idesili			
	(Be precise, the bill will be typed exactly as	you word it below.)			
	Accounting Services as Reques	ed:			
	Special accounting services as re-	juested.			
		- Amount Due	3,140.00		
	If this is a zero bill (to dear out W.I.P.) Writ	e dominitae dienkie	vas idilied through and i	he bii number	
	/*************************************				
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	BILL TYPE: (STANDARD)/ (PROGRESSY (F	TMAL)	W.1.P		
	<b>``</b>	TOTAL W.I	44.		
	DATE BILLED	W.1.P. TO TRANS	re-ei.		
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	ate of Mrs. Koufel	41			
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CONFIDENTIAL



1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR TOYOTA 205-11 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5267/ Invoice: 21047

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

<u>\$ 3,140.00</u>



Eur.	#: <mark>3429</mark>		
(1) Today's date	(1)	9.30.11	
(2) Name of Individual requesting this bi	lling (2)	RPS	
(3) Glent Name	(3)	STAR NISSAN	
(4) Client # / File #	(4)	5266	
(5) This billing is for work done from Mo	nth Ending (5a	)	
through the Manth Ending	(5b	) <u>9.30.11</u> , 200	
DESCRIPTION OF SERVICES TO BE TYPE			
(Be precise, the bill will be typed exactly	as you word it below.)		
Agentuskie Continue Bur			
Accounting Services as Requ	EstEa:		
Preparation of form 3115, Appl			
to IRS changes to Internal Rev			
Unicap amounts, and election of	of sale harbor Methods a		
Revenue Procedure 2010-44.		1,500.00	
Analysis of current capitalizatio			
Previous Unicap capitalization a	imounts required to be c		
the Life increment layers.		675.00	
	Amount Due	2,175.00	
If this is a zero bill (to clear out W.I.P.) V	Vrite down the client it was	billed through and the bill number	9t.
BILL TYPE: (STANDARD) (PROGRESS)	(FINAL)	W.I.P.	
	TOTAL W.L.		
DATE BILLED:	W.I.P. TO TRANSF		<b></b>
BLED THOUGH CLIENT # / FILE #	W.I.P. TO HOL		
	W.I.P. TO GLI		
CLIENT NAME:	WRITE UP // DOV	WV):	•
ви. #: <u>91060</u>			
DATE KEYPLINCHED:		BILL	
DATE KEYPUNCHEDI	TOTAL AMOUNT BILLAR	PLE:	_
DATE KEYPUNCHEDI	TOTAL AMOUNT BILLAE AND OR PROGRESS BILLII AMOUNT OF B	DLE: NG:	-

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 153 of 196 PageID

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 21030

#### PROFESSIONAL SERVICES:

#### ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, RELATED TO CHANGE WITHIN INTERNAL REVENUE CODE SECTION 263A, UNIFORM CAPITALIZATION (UNICAP) INVENTORY COSTS BY ELECTION OF SAFE HARBOR METHODS ALLOWED UNDER REVENUE PROCEDURE 2010-44.

\$ 1,500.00

RECONSTRUCTION OF PREVIOUS YEARS' UNICAP COSTS, AS APPLIED TO YEAR BEGINNING INVENTORIES AND LIFO INVENTORY LAYERS FOR DEVELOPMENT OF REQUIRED IRC 481(a) ADJUSTMENT UNDER REV. PROC. 2010-44.

675.00

AMOUNT DUE

<u>\$ 2,175.00</u>

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361

ATTN: VIVIAN

, Loto

Client #: 5266/ Invoice: 21030

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, RELATED TO IRS CHANGES TO INTERNAL REVENUE CODE SECTION 263A FOR CAPITALIZATION OF UNICAP AMOUNTS, AND ELECTION OF SAFE HARBOR METHODS ALLOWED UNDER REVENUE PROCEDURE 2,10-44.

\$ 1,500.00

ANALYSIS OF CURRENT CAPITALIZATION REQUIREMENTS AS WELL AS ANALYSIS OF PREVIOUS UNICAP CAPITALIZATION AMOUNTS REQUIRED TO BE CAPITALIZED INTO THE LIFO INCREMENT LAYERS.

675.00

AMOUNT DUE

\$ 2,175.00

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 156 of 196 PageID #: 3432

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## **VOYNOW BAYARD CO**

#### WIP

(1) Today's date	(1) <u>4.12.11</u>	
(2) Name of individual requesting this b	oilling (2) RANDY	
(3) Client Name	(3) STAR N	IISSAN
(4) Client # / File #	(4)	5266
(5) This billing is for work done from M	onth Ending (Sa)	
through the Month Ending		.11 , 200
DESCRIPTION OF SERVICES TO BE TYPE (Be precise, the bill will be typed exactly		
Accounting Services as Requ	uested:	
Progress billing for work cor	mpleted	
on the December 31 2010 c	losing of the books	
preparation of Federal , Sta	te and city	
corporate tax returns.		
Accountant		
	Amount Due	7,200.00
If this is a zero bill (to clear out W.I.P.)  BILL TYPE: (STANDARD) (PROGRESS)		
LAST YEAR BILL: 7,000	TOTAL W.I.P.:	W.I.P.
	TO TO ANCECD.	
BILLED THROUGH	***************************************	
CLIENT # / FILE #	***************************************	
**************************************		
BILL #: 2063 7		
DATE KEYPUNCHED:		BILL
TOTAL	AMOUNT BILLABLE:	
	ROGRESS BILLING:	
	ROGRESS BILLING:	

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 15, 2011

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 20637

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2010 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,200.00

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 158 of 196 PageID #: 3434

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN	CASH
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JAN-10 1,000 0 0 7,600 JAN-09 1,000 0 0	0
FFP-10 3 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
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JUL-10 1,000 0 0 0 JUL-09 1,000 0 0	3 000
AUG-10 1,000 0 0 0 AUG-09 1,000 0 0	3,000
SEP-10 14,170 1,922 0 0 SEP-09 2,225 0 0	0
SEP-10 14,170 1,922 0 0 SEP-09 2,225 0 0 OCT-10 1,000 0 0 OCT-09 1,000 0 0	1,000
OCT-10 1,000 0 0 0 OCT-09 1,000 0 0 NOV-10 1,000 0 0 0 NOV-09 1,000 0	0
NOV-10 1,000 0 0 0 NOV-09 1,000 0 0 DEC-10 1,000 0 0 DEC-09 6,600 3,025 0	2,000
DEC-10 1,000 0 0 DEC-09 6,600 3,025 0	1,000
TOTAL 35,025 1,922 0 19,825 TOTAL 25,825 3,025 0	18,000
YTD 35,025 1,922 0 19,825 PYTD 25,825 3,025 0	18,000
AGED CURRENT 1 MONTH 2 MONTHS 3 MONTHS 4 MONTHS 5+ MONTHS TOTAL	AGED
A/R 1.000.00 1.000.00 1.000.00 14.170.00 1.000.00 4.855.00 22.025.00	7/5
A/R 1,000.00 1,000.00 1,000.00 14,170.00 1,000.00 4,855.00 23,025.00 WIP 6,565.00 -55.00 4,591.00 -1,000.00 -1,000.00 -7,000.00 2,101.00	A/K UTD
2,101.00	P4 T E
YTD WORK BUDGET ACTUAL VARIANCE %BUDGET LAST DATE AMOU	NT TYPE
HOURS 0.00 275.30 -275.30 0.00% BILLED 12/01/10 1,000.	00 000
DOLLARS 0.00 47,203.50 -47,203.50 0.00% PAYMENT 06/28/10 3,225.	00 EN
	00 01
<pre>&lt;&gt; NET WIP ACCOUNTS UNAPPLIED</pre>	TOTAL
	XPOSURE
14,101.00 0.00 0.00 -12,000.00 2,101.00 23,025.00 0.00 25	,126.00
	NET WIP
SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Frg) (Final) 2	,101.00
WIP TO KPER:	***************************************
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WRITE UP/DOWN:	Substitution and desired
AMOUNT TO BILL:	1
APPROVED BY: Kun DATE: // LV	4-
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17 Jan 2011 11:31 DWIP SORT ON CLIENT NAME 5266 / PAGE: 167

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 159 of 196 PageID #: 3435

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010

v.6.00

Voynow, Ba DETAILED WORK-IN-PRO SORT ON CLIENT	ayard & Compa OCESS TO DATE I NAME * SELE	ENDING 12/31/2	010	v.6.00
5266 / GRP: STAR PRG BILL FRM: 10 STAR NISSAN INC./		TE FACTOR: 1.00 VIVIAN	MGMT: 83 56	
* * FEE & EXPE		S * *		
* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL	
BUSINESS TAX ENGAGEMENTS	16 70	2 025 00	3 030 00	
INTERIM SERVICES	63.60	10,134.00	13.969.00	
VB-ADMINISTRATIVE CODES	4.40	132.00	14.101.00	
INTERIM SERVICES VB-ADMINISTRATIVE CODES SYSTEM GENERATED FEES	0.00	10,134.00 132.00 -12,000.00	2,101.00	
			-,	
** TOTAL	84.70	2,101.00		
* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL.	
	0.00	-12,000.00	-12.000.00	
11 ELISA BRABAZON	4.40	132.00	-11,868.00	
12 PATRICK J. CATALINE	10.00	800.00	-11,068.00	
124 Brett Bausinger	0.20	10.00	-11,058.00	
127 RAPAEL VARGAS	4.50	495.00		
130 DAVE LOMBARDO	9.10	819.00	-9,744.00	
40 Shawn McCormack	32.00	6,080.00	-3.664.00	
75 Bob Seibel	6.00	1,140.00	-2.524.00	
130 DAVE LOMBARDO 40 Shawn McCormack 75 Bob Seibel 83 Randall Franzen	18.50	1,140.00 4,625.00	2.101.00	
			-,	
** TOTAL	84.70	2,101.00		
* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL	
01/31/10	0.00			
02/28/10	0.00	-1,000.00	-1,000.00 -2,000.00	
03/31/10	0.00	-1,000.00	-3,000.00	
04/30/10	0.00	-1,000.00	-4,000.00	
05/31/10	0.00	-1,000.00	-5,000.00	
06/30/10	0.00	-1,000.00	-6,000.00	
07/31/10	0.00	-1,000.00	-7,000.00	
08/31/10	0.00	-1,000.00	-8,000.00	
09/30/10	0.00	-1,000.00 -1,000.00	-9.000.00	
10/31/10		4,591.00	-4,409.00	
11/30/10	8.30	4,591.00 -55.00	-4,464.00	
12/31/10	38.70	6,565.00	2,101.00	
** TOTAL	84.70	2,101.00		

------17 Jan 2011 11:31 DWIP SORT ON CLIENT NAME 5266 / PAGE: 168

CONFIDENTIAL

DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010 SORT ON CLIENT NAME \* SELECTED CLIENTS 5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN HRS CDATE WDATE WORK(CODE) STAFF NAME SID RATE TOUOMA SEO# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* 10/31/10 09/27/10 5 65 Randall Franzer 83 250 1.00 250.00-859024 B/H get email sent to D Moore fro sales tax audit 10/31/10 10/22/10 5 65 Randall Franzen 83 250 2.00 5 500.00 864692 go over info that Star needs to sign and send off to sales tax audit 83 Randall Franzen BUSTAX Tax Audit/Examination 750.00 12/31/10 12/16/10 5 68 Brett Bausinger 10.00 868667 B(H)T: 124 50 Set up of Star Nissan 2010 planning file 124 Brett Bausinger 10.00 12/31/10 12/06/10 5 68 Bob Seibel 75 190 380.00 867394 в н т. 2.00 Prepair for tax planning 75 Bob Seibel 2.00 380.00 BUSTAX Tax Planning 2.20 390.00-12/31/10 12/21/10 5 69 Bob Seibel 75 190 2.50 475.00 870679 B H Analysis of John K. loans for Vivian & Mike K. 12/31/10 12/23/10 5 69 Bob Seibel 75 190 0.50 95.00 870664 B(A)T: Loan analysis 75 Bob Seibel 3.00 570.00 12/31/10 12/07/10 5 69 Randall Franzen 83 8.50 2,125.00 869065 B/H T: go to dealership and do tax planning 83 Randall Franzen 8.50 2,125.00 BUSTAX Year End Tax Work 2,695.00 11.50

10/31/10 10/27/10 6 13 Randall Franzen Se to NY for a Visit-12/31/10 12/01/10 6 13 Randall Franzen 3.00 750.00 869048 B letter 83 Randall Franzen 7.00 1,750.00 INTSER Rev. Ledger & Schedules 7.00 1,750.00 10/31/10 10/27/10 6 20 PATRICK J. CATALINE 12 7.00 560.00 863545 B 12 PATRICK J. CATALINE 7.00 560.00 INTSER Service Dept Analysis 7.00 560.00 17 Jan 2011 11:31 DWIP SORT ON CLIENT NAME 5266 /

7.00

7.00

7.00

4.00

1,330.00 864437 B/H T:

1,330.00

1,330,00

1.000.00 864697

10/31/10 10/27/10 6 12 Shawn McCormack

40 Shawn McCormack

INTSER Factory Fin. St. Review.

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 161 of 196 PageID #: 3437

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010

SORT ON CLIENT NAME \* SELECTED CLIENTS 5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ STAR NISSAN INC./
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEO# ACTION -----\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 10/31/10 10/26/10 6 39 RAFAEL VARÇAS 127 110 4.50 495.00 863559 B(H) T: Federal and State Tax Research in how to start a Private Foundation. 127 RAFAEL VARGAS 4.50 495.00 INTSER Other Services USE MEMO 4.50 495.00 12/31/10 12/07/10 6 68 Shawn McCormack 40 190 7.00 12/31/10 12/08/10 6 68 Shawn McCormack 40 190 7.00 12/31/10 12/09/10 6 68 Shawn McCormack 40 190 2.50 1,330.00 869566 B/H T: 1,330.00 869567 B/H T: 475.00 869568 B/H T: 40 190 2.50 40 190 1.00 12/31/10 12/13/10 6 68 Shawn McCormack 190.00 869574 B(H) T: 40 Shawn McCormack 17.50 3,325.00 INTSER Tax Planning 17.50 3,325.00 11/30/10 11/08/10 6 84 PATRICK J. CATALINE 12 80 2.00 12/31/10 12/02/10 6 84 PATRICK J. CATALINE 12 80 1.00 160.00 865544 B T: 80.00 867222 B(H\T: getting star letters toegther, editing/service write up 12 PATRICK J. CATALINE 3.00 240.00 10/31/10 10/26/10 6 84 DAVE LOMBARDO 130 90 45.00 862867 B(H)T: 0.50 ENGMT PLANNING 10/31/10 10/27/10 6 84 DAVE LOMBARDO 130 90 7.00 630.00 862875 B(H)T: CLIENT VISIT 11/30/10 11/08/10 6 84 DAVE LOMBARDO 0.60 54.00 865154 B A T: INTERIM LTTR 12/31/10 12/03/10 6 84 DAVE LOMBARDO 90.00 866732 B(H)T: 130 90 1.00 INTERIM LTTR 130 DAVE LOMBARDO 9.10 819.00 10/31/10 10/29/10 6 84 Shawn McCormack 40 190 11/30/10 11/01/10 6 84 Shawn McCormack 40 190 4.00 760.00 864440 B (H)T: 665.00 864444 B H T: 3.50 40 Shawn McCormack 7.50 1,425.00 Interim letter. 75 190 1.00 12/31/10 12/03/10 6 84 Bob Seibel 190.00 867255 B/H )r: 75 Bob Seibel 1.00 190.00 INTSER Letters to Client, Prep 20.60 2,674.00 10/31/10 10/22/10 90 17 ELISA BRABAZON 30 0.20 6.00 863018 B(H)T: 11 remailed a letter fedex to vivian 11 ELISA BRABAZON 0.20 6.00 VB-F-Federal Express 0.20 

17 Jan 2011 11:31 DWIP SORT ON CLIENT NAME 5266 / PAGE: 170

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 162 of 196 PageID #: 3438

Voynow, Bayard & Company, CPAs v.6.00 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010 SORT ON CLIENT NAME \* SELECTED CLIENTS 5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 10/31/10 10/14/10 90 36 ELISA BRABAZON 0.50 worked on letter to IRS 15.00 860604 B(H)r: 11/30/10 11/08/10 90 36 ELISA BRABAZON 11 30 2.20 typed interim letter 12/31/10 12/06/10 90 36 ELISA BRABAZON 11 30 1.50 interim letter 66.00 865123 B(H 45.00 867313 B/H)T: interim letter 11 ELISA BRABAZON 4.20 126.00 VB-F-Type/Copy Internal Doc. 4.20 126.00 \* \* TOTAL FEES 84.70 14,101.00 DEBITS & CREDITS 01/31/10 01/31/10 99 -1,000.00 823305 ON HOLD 02/28/10 02/28/10 99 -1,000.00 826447 ON HOLD 03/31/10 03/31/10 99 -1,000.00 828960 ON HOLD 04/30/10 04/30/10 99 -1,000.00 840259 ON HOLD 05/31/10 05/31/10 99 -1,000.00 840981 ON HOLD 06/30/10 06/30/10 99 -1,000.00 844628 ON HOLD 07/31/10 07/31/10 99 -1,000.00 851236 ON HOLD 08/31/10 08/31/10 99 -1,000.00 851985 ON HOLD 09/30/10 09/30/10 99 -1,000.00 854436 ON HOLD 10/31/10 10/31/10 99 -1,000.00 862730 B A T: -1,000.00 863148 B A T: 11/30/10 11/30/10 99 12/31/10 12/31/10 99 3 -1,000.00 866967 B (I) T: ON HOLD \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -12,000.00 ( 0.00) SUB-TOTAL SUB-TOTAL FEES EXPENSES DB/CR offsets NET WIP \_\_\_\_\_ -------------14,101.00 0.00 14,101.00 0.00 14,101.00 -12,000.00 2,101,00

17 Jan 2011 11:31 DWIP SORT ON CLIENT NAME 5266 / PAGE: 171

CONFIDENTIAL

<i>₩</i>				
(1) Today's date		(1)	9.30.10	
(2) Name of individual	requesting this billing	(2)	RPS	
(3) Client Name		(3)	STAR NISSAN	
(4) Client # / File #		(4)	5266	
(5) This billing is for we	ork done from Month Ending	(5a)		, 200
through the Mont	th Ending	(5b)	9.30.10	
DESCRIPTION OF SERV (Be predse, the bill will	ICES TO BE TYPED ON THE BILL: be typed exactly as you word it bel	ow.)		
Accounting Se	rvices as Requested:			
Final billing for	work completed on December 3	31, 2009		
	ooks, preparation of tax work p			**************************************
	ederal, state, and city Corp. tax			
	Amount E	Due	2,670.00	
If this is a zero bill (to cle BILL TYPE: (STANDARD) DATE BILLED:	тота	L W.I.P.:	W.I.P.	<u> </u>
BILLED THROUGH				
CLIENT # / FILE #				
PE TOMESON AS A LAN				
BILL#: 20296				
DATE KEYPUNCHED:			BILL	
	TOTAL AMOUNT	BILLABLE:		
LES	SS RETAINERS AND OR PROGRESS			
		r of Bill:		

Hold 2010 Retainers

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 164 of 196 PageID #: 3440

# Voynow, Bayard & Company, CPAs 1210 Northbrook Drive Suite 140

Trevose, PA 19053 215-355-8000

September 30, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 20290

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2009 CLOSING OF THE BOOKS; PREPARATION OF TAX WORKPAPERS, PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 2,670.00

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 165 of 196 PageID #: 3441

in E.

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

STAR NIS	SAN INC./	: STAR PRO				VIVIAN			
MON-YR	BILLS	RECENT 12 N WRT U/D	WRTOFFS	CASH	< MON-YR	BILLS	RIOR 12 MON	THS WRTOFFS	
	1.000	0 3,025 0 0 0 0 0 0 0	·	3 000			WRT U/D  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
DEC-09	6,600	3 025	0	1 000	MOA-08	1,000	0	0	2,000 16,915
JAN-10	1,000	0,020	0	7 600	DEC-00	1,110	Ü	U	16,915
FEB-10	1,000	Ŏ	0	7,000	0MM-03	1,000	Ü	0	0 0 0
MAR-10	8.000	0	0	9 000	red-Uy	8,000	Ü	0	0
APR-10	8,000 1,000	0	0	9,000	MAK-U9	1,000	0	0	0
MAY-10	1,000	0	0	0	APR-09	1,000	O	0	2,000
	3,855	0	0	2 225	MAY-09	1,000	0	0	9,000
JUL-10	1 000	0	Ü	3,225	JUN-09	1,000	0	0	0
	1,000	0	Ü	U	JOT-08	1,000	0	0	3,000
SEP-10	1,000 1,000	0	Ü	0	AUG-09	1,000	0	0	0
OCT-10	1,000	Ü	Ü	ō	SEP-09	2,225	0	0	1,000
001-10	0	0	0	0	OCT-09	1,000	0	0	0
TOTAL	26,455	3,025	0	22,825	TOTAL	20,335	0	0	33,915
YTD	18,855	0	0	19,825	PYTD	18,225	0	0	15,000
AGED		1 MONTH							
A/R	0.00	1,000.00	1,000.0	0 1.00	0.00 3.	855.00	0.00	6 855 00	7/0
WIP	250.00	1,000.00 -716.00	4,160.5	0 3,99	7.00 2,	920.00	-8,114.00	2,497.50	) WIP
YTD WORK	BUDG	GET AC	TUAL V	ARIANCE	\$BUDGET	LAST	DATE	AMOU	NT TYPE
HOURS DOLLARS	0.	.00 19 .00 33,35	1.60	-191.60	800.0	BILLE	09/02/10	1,000.	00 PRG
	•	55,55	2.30	, 552.50	0.008	FAIRE	41 00\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	3,225.	OU SN
<	WC	ORK-IN-PROCE (PENSES	SS	>	NET W	IP ACC	OUNTS UNA	PPLIED	TOTAL
			DD/CK	0275613	SUBTOT	AL RECEI	vable ret	TAINER E	XPOSURE
33, 352	2.50	0.00	0.00 -	30,855.00	2,497.	50 6,8	55.00	0.00 9	,352.50
SEÉ DETA	AIL? (Yes)	(No) APP	LY RETAINE	R? (Yes)	(No) BILL	TYPE: (S	cd) (Prg) (E	rinal) 2	NET WIP ,497.50
							WIP TO XFE	R:	
							WIP TO HOL	.D:	-
							WIP TO CLEA	R:	
						Q	RITE UP/DOW	IN:	
	•					AI	OUNT TO BIL	L:	-
					į		3Y: D		

13 Oct 2010 11:58 DWIP SORT ON CLIENT NAME 5266 / PAGE: 212

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

STAR NISSAN INC./ VIVIAN HOURS AMOUNT TOTAL
58.20 4,656.00 4,656.00
1.50 412.50 5,068.50
1.20 288.00 5,356.50
119.10 25,832.00 31,188.50
8.70 1,637.00 32,825.50
0.90 27.00 32,852.50
2.00 500.00 33,352.50
0.00 -30,855.00 2,497.50 \* \* FEE & EXPENSE SUMMARIES \* \* \* CHARGEABLE FEES SUMMARY BY WORK CODE AUDIT ENGAGEMENTS REVIEW ENGAGEMENT EMPLOYEE BENEFIT PLANS BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SPECIAL PROJECTS-MUST USE MEMO SYSTEM GENERATED FEES \* TOTAL 
 HOURS
 AMOUNT
 TOTAL

 0.00
 -30,855.00
 -30,855.00

 0.40
 12.00
 -30,843.00

 1.30
 39.00
 -30,804.00

 8.90
 712.00
 -30,092.00

 0.20
 22.00
 -30,070.00

 59.80
 4,784.00
 -25,286.00

 0.20
 18.00
 -25,268.00

 31.50
 5,985.00
 -19,283.00

 0.40
 100.00
 -19,183.00

 1.50
 412.50
 -18,770.50

 9.50
 1,805.00
 -16,965.50

 76.70
 19,175.00
 2,209.50

 1.20
 288.00
 2,497.50
 ' CHARGEABLE FEES SUMMARY BY STAFF HOURS 11 ELISA BRABAZON 119 ANNEMARIE DISCHINGER 12 PATRICK J. CATALINE 127 RAFAEL VARGAS 129 JOHN BRESLIN 130 DAVE LOMBARDO 40 Shawn McCormack 48 Kenneth Mann 56 Hugh Whyte 75 Bob Seibel 83 Randall Franzen 288.00 92 David Kaplan ---\*\* TOTAL HOURS AMOUNT TOTAL

0.00 -1,000.00 -1,000.00

0.00 -1,000.00 -2,000.00

0.00 -1,000.00 -3,000.00

0.00 -1,000.00 -4,000.00

0.00 -1,000.00 -5,000.00

0.00 -1,000.00 -6,000.00

0.00 -1,000.00 -7,000.00

0.00 -1,000.00 -8,000.00

0.00 -1,000.00 -9,000.00

0.00 -1,000.00 -9,000.00

0.00 -1,000.00 -10,000.00

0.00 -1,000.00 -11,000.00

0.00 -1,000.00 -12,000.00

46.40 8,740.00 -3,260.00

46.40 8,740.00 -3,260.00

8.00 762.00 -2,498.00

2.80 -7,616.00 -10,114.00

9.00 1,250.00 -8,864.00

7.00 750.00 -8,114.00

32.00 2,920.00 -5,194.00

55.30 3,997.00 -1,197.00

28.70 4,160.50 2,963.50

1.40 -716.00 2,247.50 " CHARGEABLE FEES SUMMARY BY CTRL DATE 01/31/09 02/28/09 03/31/09 04/30/09 05/31/09 06/30/09 07/31/09 08/31/09 09/30/09 10/31/09 11/30/09 12/31/09 01/31/10 02/28/10 03/31/10 04/30/10 05/31/10 06/30/10 07/31/10 08/31/10 09/30/10 10/31/10 \*\* TOTAL 191.60 2,497.50

13 Oct 2010 11:58

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DWIP SORT ON CLIENT NAME 5266 /

PAGE: 21

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 167 of 196 PageID #: 3443

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

VEVIAN

\* \* FEE & EXPENSE SUMMARIES \* \*

13 Oct 2010 11:58 DWIP SORT ON CLIENT NAME 5266 / PAGE: 214

CONFIDENTIAL

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 168 of 196 PageID

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 7.00 560.00 847151 B H T:

80 6.00 480.00 850564 B H T:

129 80 7.00 560.00 850565 B H T:

129 80 1.70 136.00 850571 B H T:

129 80 2.00 160.00 850569 B H T:

129 80 5.70 456.00 850592 B H T:

129 80 5.70 456.00 850961 B H T:

129 80 3.00 240.00 850961 B H T:

129 80 3.00 240.00 850963 B H T:

129 80 3.50 280.00 850970 B H T:

129 80 3.50 280.00 850993 B H T:

129 80 1.50 120.00 850993 B H T:

129 80 1.50 120.00 850990 B H T:

129 80 2.80 224.00 854537 P

129 80 2.50 200.00 85222 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 06/30/10 06/25/10 1 65 JOHN BRESLIN 07/31/10 06/28/10 1 65 JOHN BRESLIN 07/31/10 06/29/10 1 65 JOHN BRESLIN 07/31/10 07/01/10 1 65 JOHN BRESLIN 07/31/10 07/01/10 1 65 JOHN BRESLIN 07/31/10 07/01/10 1 65 JOHN BRESLIN 07/31/10 07/07/10 1 65 JOHN BRESLIN 07/31/10 07/08/10 1 65 JOHN BRESLIN 07/31/10 07/13/10 1 65 JOHN BRESLIN 07/31/10 07/13/10 1 65 JOHN BRESLIN 07/31/10 07/14/10 1 65 JOHN BRESLIN 07/31/10 07/16/10 1 65 JOHN BRESLIN 07/31/10 07/16/10 1 65 JOHN BRESLIN 07/31/10 07/19/10 1 65 JOHN BRESLIN 07/31/10 07/21/10 1 65 JOHN BRESLIN 07/31/10 07/21/10 1 65 JOHN BRESLIN 08/31/10 07/27/10 1 65 JOHN BRESLIN 08/31/10 08/17/10 1 65 JOHN BRESLIN 08/31/10 08/18/10 1 65 JOHN BRESLIN 08/31/10 08/18/10 1 65 JOHN BRESLIN 129 JOHN BRESLIN AUDIT Tax Audit/Examination 58.20 4,656.00 08/31/10 08/06/10 2 93 Hugh Whyte 56 275 1.50 412.50 852386 B H T: review t/r 56 Hugh Whyte 1.50 412.50 REVIEW Partner Review 1.50 92 240 0.50 06/30/10 06/24/10 4 2 David Kaplan 120.00 846814 B H T: Time Estimate for 2009 Pension Plan Audit. 92 David Kaplan 0.50 120.00 EBPLAN Audit Planning 0.50 120.00 168.00 851836 B H T: 08/31/10 07/27/IO 4 82 David Kaplan 92 240 0.70 Look over Forrm 5500. 92 David Kaplan 0.70 168.00 EBPLAN Client Assist UNBUDGETE 0.70 168.00 01/31/10 01/08/13 5 21 Kenneth Mann 48 250 100.00 826754 B H T: 0.40 48 Kenneth Mann 0.40 100.00 BUSTAX LIFO Computations 0.40 100.00 08/31/10 08/19/10 5 61 ELISA BRABAZON 11 30 0.40 12.00 853825 B H T: processed return 11 ELISA BRABAZON 0.40 12.00 03/31/10 03/12/10 5 61 ANNEMARIE DISCHINGER 119 30 0.40 12.00 830854 B H T:

DWIP SORT ON CLIENT NAME 5266 /

13 Oct 2010 11:58

PAGE: 215

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 169 of 196 PageID #: 3445

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \* CHARGEABLE FEES BY CODES/STAFF/ processed best display and boxes corp returns 119 ANNEMARIE DISCHINGER 0.40 BUSTAX Federal Tax Return Prep 0.80 24.00 01/31/10 01/06/10 5 65 Randall Franzen 83 250 7.00 \* 1,750.00 825893 B H T: 5 T meet with NYS tax auditors 750.00 846256 В н т: 🥈 05/31/10 05/03/10 5 65 Randall Franzen 83 250 get ready for slaes tax audit 1.00 10/31/10 09/27/10 5 65 Randall Franzen 83 250 250.00 859024 В н т: 5 get email sent to D Moore fro sales tax audit 83 Randall Franzen 11.00 2,750.00 BUSTAX Tax Audit/Examination 11.00 2,750.00 83 250 1.20 to go over 50 300.00 836195 В н т: 5 7 02/28/10 02/01/10 5 66 Randall Franzen calls from D Moore to go over sales tax issue and how to tie info for him 02/28/10 02/11/10 5 66 Randall Franzen 83 250 0.50 125.00 836214 B H T: 5 T call to Vivian about missing car on the list for D Moore 83 250 0.60 150.00 836227 В Н Т: 5 Т 02/28/10 02/19/10 5 66 Randall Franzen calls to Vivian to go over question and how he wants to audit the books 500.00 841942 B H T: 5 T 04/30/10 04/20/10 5 66 Randall Franzen 83 250 2.00 look for sales tax files for audit 04/30/10 04/22/10 5 66 Randall Franzen 83 250 7.00 1,750.00 841946 B H T: go to NY and meet with sales tax auditor 05/31/10 05/17/10 5 66 Randall Franzen 83 250 3.00 750.00 846289 B H T: Go over the tax notices for Sr and Steve K call IRS and state to figure out the amounts 06/30/10 06/01/10 5 66 Randell Franzen 83 250 3.00 750.00 849821 B H T: go over sales tax issue and see how we need to followup on info for auditor 06/30/10 06/07/10 5 66 Randall Franzen 83 250 3.00 750.00 849833 B H T: \$ go over the audiotrs list and what we need to get ready for the audit and look for info
06/30/10 06/08/10 5 66 Randall Franzen 83 250 7.00 1,750.00 849832 B H T: 5 T
go to NY and meet with Carman and Vivina to go over auditors list and what we need get ready for auditors 83 250 4.00 1,000.00 849842 B H T: 5 T 06/30/10 06/17/10 5 66 Randall Franzen get ready for the audit going over the list and the various question and what we need to find for the auditor. Also go over Sr tax notices and Steve K tax issues
06/30/10 06/18/10 5 66 Randall Franzen 83 250 7.00 1,750.00 849841 B H T: 5 T
Meet with NYS sales tax auditor and go over list of what needs to be annlyzed and show to him 07/31/10 07/12/10 5 66 Randall Franzen 83 250 1.00 250.00 852737 B H T: look for info for tax auditor fin'l stmt for March 2007 100.00 852730 в н т: 5 Т 07/31/10 07/12/10 5 66 Randall Franzen 83 250 0.40 13 Oct 2010 11:58 DWIP SORT ON CLIENT NAME 5266 / PAGE: 216

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 170 of 196 PageID #: 3446

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

DATE	SWIA TIAC'			PRG BILL FRM:			VIVI	AN			
	WDATE		RK ( 	CODE) STAFF NAME	SID	RATE	HRS	TRUOMA	SEQ#	ACTIO	N
		4	k	CHARGEABLE FEES	BY CODE	S/STAF	'F/ *	*			
				call from Vivian	to go o	ver sa	les tax s	ituation			
3/31/10	08/11/10	5	66	Randall Franzen work on the anal	83	250	4.00	1,000.00	856959	в н т:	ς
3/31/10	08/16/10	5	66	Randall Franzen	ysis tor 83	sale 250	tax on ex	empt sales	856961	יים ע	_
				Randall Franzen work on the anal Randall Franzen work on the anal sales porblems w	ysis on	how to	tie out	the exempt	030901	B II 1:	>
/31/10	08/17/10	5	66	sales porblems w Randall Franzen additional work	ith leas 83	e info 250	3.00	750.00	856962	D U T.	-
				additional work	on tying	out M	oore shee	t to what	000702	<i>D</i> 1.	>
				the books really	snow						
	83	Rai	nda	ll Franzen			50.70	12,675.00			
	BUSTAX T	ax i	Not.	ice Response			50.70	12,675.00			
/31/10	07/16/10	5	69	PATRICK J. CATAL:	INE 12	80	6.20	496 በብ	850716	рµт.	
/31/10	07/19/10	5	69	PATRICK J. CATAL:	INE 12	80	2.50 0.20		850787		
/30/10	09/14/10	5	69	PATRICK J. CATAL: estimates	INE 12	80	0.20	16.00	857065	B H T:	
	12	PAT	FRIC	CK J. CATALINE			8 90	712.00			
120110											
/30/10	09/13/10	\$	69	DAVE LOMBARDO EFILE	130	90	0.20	18.00	856094	B H T:	
	130	DAV	/E )	LOMBARDO			0.20	18.00			
/31/10	01/20/10	E	60	Charm Ma Carrent	4.0	1.00					
/31/10	01/20/10	5	69	Shawn McCormack Shawn McCormack	40 40	190	7.00	1,330.00 1,330.00 1,330.00 380.00	825933 825934	BHT:	7
/31/10	01/22/10	5	69	Shawn McCormack	40	190	7.00	1,330.00	825935	B H T:	J
/28/10	02/12/10	5	69	Shawn McCormack Shawn McCormack	40	190	2.00	380.00	829575	B H T:	1
	40	Sha	MU	McCormack			23.00	4,370.00			
/31/10	01/18/10	5	69	Bob Seibel	75	190	1.00	190.00	825008	внт:	
/31/10	01/23/10	5	٤0	Prepair for visit Bob Seibel	:. 75	190		95.00			
				Follow up from ve	ar end v	risit.					
/28/10	02/24/10	5	69	Bob Seibel	75	190	0.50	95.00	831240	B H T:	
/28/10	02/27/10	5	69	Bob Seibel	75	190	1.00	190.00	831249	B H T:	
/31/10	03/03/10	5	69	Bob Seibel Bob Seibel Extension. Bob Seibel	75	190	0.50	<b>ඉ</b> ፍ ለበ	831285	B H T.	
				Extensions							
730/10	06/11/10	5	69	Bob Seibel 6/15 estimate	75	190	0.50	95.00	846565	внт:	
/31/10	07/09/10	5	69	Bob Seibel	75	190	0.50	95.00	851369	B H T:	
/31/10	07/19/10	5		Work on return. Bob Seibel	75	190	1.00	190.00	851541	8 H T:	
/31/10	07/26/10	5		Work on return. Bob Seibel	75	190	1.00	190.00	851806	а н т·	
				Work on return.							
/31/10	07/27/10	5		Bob Seibel Work on return.	75	190	1.00	190.00	851819	8 H T:	
/31/10	08/13/10	5	69	Bob Seibel Work on returns.	75	190	1.00	190.00	854569	внт:	
/31/10	08/16/10	5		Bob Seibel	75	190	1.00	190.00	854590	B H T:	

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 171 of 196 PageID #: 3447

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RAT	TE PACTOR: 1 OO MCMT. OO EC
STAR NISSAN INC./ CDATE WDATE WORK(CODE) STAFF NAME SID RATE	VIVIAN
CHANGEABLE FEES BY CODES/STAF	FF/ * *
Work on returns.	
75 Bob Seibel	9.50 1,805.00
01/31/10 01/20/10 5 69 Randall Franzen 83 250 go to dealership and do the ve	8.00 2,000.00 825941 B H T:
02/28/10 02/02/10 5 69 Randall Franzen 83 250 calls about year end entries a	ear end 1.00 250.00 836198 B H T: 5
02/28/10 02/20/10 5 69 Randall Franzen 83 250 look over Jackie return for Vi	1.00 250.00 836234 B H T: 10 4°C)
03/31/10 03/25/10 5 69 Randall Franzen 83 250	1.00 250.00 837102 B H T: /O / O
look over the Koufakis ext 05/31/10 04/26/10 5 69 Randall Franzen 83 250	
Calls from Vivina for contribu 09/30/10 09/20/10 5 69 Randall Franzen 83 250	
over what we need for JR	( '
83 Randall Franzen	13.00 3,250.00
BUSTAX Year End Tax Work	54.60 10,155.00
08/31/10 08/19/10 5 97 JOHN BRESLIN 129 80	1.60 128.00 853391 B H T:
129 JOHN BRESLIN	1.60 128.00
BUSTAX Math/Proof Report/Retur	1.60 128.00
02/28/10 02/26/10 6 39 RAFAEL VARGAS 127 110 2009 Federal Extension.	0.20 22.00 828306 В Н Т:
127 RAFAEL VARGAS	0.20 22.00
INTSER Other Services USE MEMO	0.20 22.00
01/31/10 01/06/10 6 68 Shawn McCormack 40 190 Organizing items to do year end	
40 Shawn McCormack	3.50 665.00
INTSER Tax Planning	3.50 665.00
01/31/10 12/29/09 6 82 Shawn McCormack 40 190	
Discussed year end memo with V 01/31/10 12/30/09 6 82 Shawn McCormack 40 190 Discussed year end memo with V	3.00 570.00 823676 В Н Т:
. 40 Shawn McCormack	5.00 950.00
INTSER Client Assist UNBUDGETE	5.00 950.00
03/31/10 03/11/10 7 61 ANNEMARIE DISCHINGER 119 30 processed 08 and 09 returns -	0.90 27.00 830842 в н т. 10 40
119 ANNEMARIE DISCHINGER	0.90 27.00
PERSTX federal Tax Return Prep	0.90 27.00
13 Oct 2010 11:58 DWIP SORT ON	CLIENT NAME 5266 / PAGE: 218

# 

#: 3448

Voynow, Bayard & Company, CPAs DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010 v.6.00 SORT ON CLIENT NAME \* SELECTED CLIENTS 5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION \_\_\_\_\_ \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \* 07/31/10 07/08/10 8 32 Randall Franzen 83 250 1.00 250.00 852720 B H T: calls from Star to go over 401k situation and how to combine plans and calls from Sylvana
08/31/10 08/27/10 8 32 Randall Franzen 83 250 1.00 250.00 858796 B H T: calls form Mike to go over life ins question and Sr estate 83 Randall Franzen 2.00 500.00 Other Special Projects (detail) 2.00 500.00 ' ' TOTAL FEES 191.60 33,352.50 DEBITS & CREDITS \* \* 01/31/09 01/31/09 99 3 -1,000.00 771076 ON HOLD 02/28/09 02/28/09 99 -1,000.00 771198 ON HOLD 03/31/09 03/31/09 99 -1,000.00 775888 ON HOLD -1,000.00 781421 ON HOLD 04/30/09 04/30/09 99 05/31/09 05/31/09 99 -1,000.00 788521 ON HOLD 06/30/09 06/30/09 99 -1,000.00 791628 ON HOLD -1,000.00 799158 ON HOLD 07/31/09 07/31/09 99 08/31/09 08/31/09 99 -1,000.00 800179 ON HOLD 09/30/09 09/30/09 99 -1,000.00 804929 ON HOLD 10/31/09 10/31/09 99 3 -1,000.00 814086 ON HOLD 11/30/09 11/30/09 99 -1,000.00 814983 ON HOLD 12/31/09 12/31/09 99 -1,000.00 820202 ON HOLD 01/31/10 01/31/10 99 3 -1,000.00 823305 B H T: 02/28/10 02/28/10 99 -1,000.00 826447 B H T: 03/31/10 03/31/10 99 -7,000.00 831562 B H T: 03/31/10 03/31/10 99 -1,000.00 828960 B H T: 04/30/10 04/30/10 99 -1,000.00 840259 B H T: 05/31/10 05/31/10 99 -1,000.00 840981 B H T: 06/30/10 06/30/10 99 -1,000.00 844628 B H T: 06/30/10 06/30/10 99 -2,855.00 850379 B H T: 07/31/10 07/31/10 99 -1,000.00 851236 B H T: 08/31/10 08/31/10 99 3 -1,000.00 851985 B H T: 09/30/10 09/30/10 99 -1,000.00 854436 B H T: \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -30,855.00 ( 0.00) DB/CR SUB-TOTAL FEES EXPENSES SUB-TOTAL NET WIP OFFSETS 33,352.50 0.00 33,352.50 0.00 33,352.50 -30,855.00 2,497.50

13 Oct 2010 11:58 DWIP SORT ON CLIENT NAME 5266 /

CONFIDENTIAL

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 174 of 196 PageID #: 3450

# Voynow, Bayard & Company, CPAs 1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 20289

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 2,960.00



Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 175 of 196 PageID #: 3451

(1) Today's date		(1) 9.30.10	
(2) Name of Individual reque	sting this billing	(2) <u>RPS</u>	
(3) Client Name		(3) STAR NISSAN	
(4) Client # / File #		(4)5266	
(5) This billing is for work do	ne from Month Ending	(5a)	. 200
through the Month Endi	ing	(5b) <u>9.30.10</u>	
DESCRIPTION OF SERVICES T (Be precise, the bill will be typ Accounting Services	ed exactly as you word I	LL: t below.)	
Progress billing for w	ork completed on Ne	w York State sales ta	x audit
	vith auditors, meeting		
	various audit issues,		
	udit, including visits to		
	8/10, checking of and		
	e error rate on sales t		
analysis of error rate			
by the auditor, and vi			
Accountants:			
Randall Franzen			
Bob Selbel			
John Bredin			
	Amoun	t Due 7,54	40.00
			**************************************
If this is a zero bill (to clear out BILL TYPE: (STANDARD) (PRO		client it was billed throu	
	TOTAL W.I.I		
DATE SILLED:		ER:	
MILED THROUGH		D:	
CLIENT # / FILE #		EAR:	
CLIENT NAME:		WN:	
mu *: ) 02.66		40-4-40-4-40-4-40-40-40-40-40-40-40-40-4	
DATE KEYPUNCHED:	-	BILL	_
	TOTAL AMOUNT BILLAR		
LESS RETAINERS A	ND OR PROGRESS BILLI		
	AMOUNT OF B		

# Voynow, Bayard & Company, CPAs 1210 Northbrook Drive

Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 20288

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON NEW YORK STATE SALES TAX AUDIT INCLUDING MEETINGS WITH AUDITORS, MEETINGS WITH VIVIAN TO GO OVER INFO FOR AUDITORS AND VARIOUS AUDIT ISSUES, ASSISTANCE WITH GATHERING VARIOUS INFORMATION FOR THE AUDIT, INCLUDING VISITS TO THE DEALERSHIP ON 6/8/10, 6/18/10, CHECKING OF AND CORRECTION TO ANALYSIS PREPARED BY AUDITOR TO CALCULATE ERROR RATE ON SALES TAX PAYMENTS, PREPARATION OF OUR ANALYSIS OF ERROR RATE SHOWING NO ERROR IN THE SALES TAX WHICH WAS ACCEPTED BY THE AUDITOR, AND VARIOUS OTHER FOLLOW UP ITEMS

AMOUNT DUE

\$ 7,540.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
JOHN BRESLIN

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

#### ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON NEW YORK STATE SALES TAX AUDIT INCLUDING MEETINGS WITH AUDITORS, MEETINGS WITH VIVIAN TO GO OVER INFO FOR AUDITORS AND VARIOUS AUDIT ISSUES, ASSISTANCE WITH GATHERING VARIOUS INFORMATION FOR THE AUDIT, INCLUDING VISITS TO THE DEALERSHIP ON 16/10, INCLUDING VISITS TO THE DEALERSHIP ON 16/10, CORRECTION TO ANALYSIS PREPARED BY AUDITOR TO CALCULATE ERROR RATE ON SALES TAX PAYMENTS, PREPARATION OF OUR ANALYSIS OF ERROR RATE SHOWING NO ERROR IN THE SALES TAX WHICH WAS ACCEPTED BY THE AUDITOR, AND VARIOUS OTHER FOLLOW UP ITEMS

AMOUNT DUE

\$ 7,540.00

Client #: 5266/

Invoice: 20288

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
JOHN BRESLIN

Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 178 of 196 PageID

4

## **VOYNOW BAYARD CO**

		WIP			
(1) Today's date		(1) 06.15.10			
(2) Name of individual requ	esting this billing	(2) RANDY		ROSSING STATE OF THE STATE OF T	
(3) Client Name		(3) STAR NISSAN		***************************************	
(4) Client # / File #		(4) 5266		THE COLUMN TO TH	
(5) This billing is for work de	one from Month Ending	(5a <u>)</u>			
through the Month End	ding	(5b <u>05.17.10</u>	200		
DESCRIPTION OF SERVICES (Be precise, the bill will be ty	TO BE TYPED ON THE BILL ped exactly as you word it t	.: pelow.)			
Accounting Service	s as Requested:				
Meet with sales tax	auditor on January 6	and May 17 2010 to go	over the	***************************************	
	ne auditor (Mr Moore) to			***************************************	
	lculated on parts tickets			***************************************	
Reviewed the lease	sheet the auditor was	preparing and			
	<u>it to each lease agreem</u>			1	
Discuss the missing	Information that he is a	requesting and what w	re need	(30%)	
	gather and assemble the				
This time includes p	phones calls with the au	ditor discuss the reque	sted Information		
and gather docume	nts for the audit				
Accountant	· ·			**************************************	
Randy franzen	Amount	<u>Due 2,85</u>	5.00		
If this is a zero bill (to clear ou	t W.I.P.) Write down the cl	lient it was billed through a	and the bill number.		
BILL TYPE: (STANDARD) (PR	ROGRESS) (FINAL)	W.I	.P.		
	TOTAL W.I.P.:				
DATE BILLED:	W.I.P. TO TRANSFER	<b>?:</b>		NAME:	
BLLED THROUGH CLIENT # / FILE #				<b></b>	
A manufacture of	W.I.P. TO CLEA	R:			
ZIENT NAME:	WRITE UP / DOW	N:		-	
DATE KEYPUNCHED:		BIL	L		
	TOTAL AMOUNT BILLABLI				
LESS RETAINERS	AND OR PROGRESS BILLING			-	
		2,85		*	

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 179 of 196 PageID #: 3455

# Voynow, Bayard & Company, CPAs

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

June 30, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 20192

#### PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

MEET WITH SALES TAX AUDITOR ON JANUARY 6 AND MAY 17, 2010 TO GO OVER THE AUDIT. AT MEETING HAD DISCUSSION WITH AUDITOR MR MOORE) TO EXPLAIN AND SHOW HIM HOW SALES TAX IS CALCULATED ON PARTS TICKETS AND SERVICE ORDERS. REVIEWED THE LEASE SHEET THE AUDITOR WAS PREPARING AND EXPLAINED IN DETAIL THE MECHANICS OF THE TAXABILITY OF EACH LEASE TRANSACTION.

FOLLOW UP ON MISSING INFORMATION THAT THE AUDITOR REQUESTED AND PREPARATION OF WORKSHEETS FOR THE AUDIT PRESENTATION. THIS TIME INCUDES PHONES CALLS WITH THE AUDITOR TO DISCUSS THE REQUESTED INFORMATION AND GATHER DOCUMENTS, DISCUSS THE GATHERING AND ASSEMBLING PROCESS OF THE INFORMATION TO EXPEDIATE THE AUDITORS FIELDWORK.

AMOUNT DUE

\$ 2,855.00

ACCOUNTANT RANDALL FRANZEN

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 180 of 196 PageID #: 3456

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

STAR NIS	SSAN INC./	: STAR PRO				VTVTAN			
<	BILLS	RECENT 12 M	ONTHS	>	<		PRIOR 12 MC		
			WRIUPES	CASH	MON-IR	BILLS	WRT U/D	WRTOFFS	CASI
JUL-09	1,000	0	0	3,000	JUL-08	1,000	0	0	(
AUG-09	1,000	0	Ö	0	AUG-08	1,000	ñ	ñ	č
SEP-09	2,225	0	0	1,000	SEP-08	1,000	ō	ñ	4.000
OCT-09	1,000	0	0	0	OCT-08	18,605	-29,286	Ö	.,
№0V-09	1,000	0	0	2,000	NOV-08	1,000	0	Ö	2.000
DEC-09	6,600	3,025	0	1,000	DEC-08	1,110	0	ā	16.915
JAN-10	1,000	0	0	7,600	JAN-09	1,000	Ō	ō	20,1-
FEB-10	1,000	0	0	0	FEB-09	8,000	Ō	ŏ	Č
MAR-10	8,000	0	0	9,000	MAR-09	1,000	0	Ō	Č
APR-10	1,000	0	0	0	APR-09	1,000	0	Ō	2,000
MAY-10	1,000	0	0	0	MAY-09	1,000	0	Ō	9,000
JUN-10	1,000	0	0	3,225	JUN-09	1,000	0	0	C
TOTAL	25,825	0 0 0 0 0 3,025 0 0 0 0 0	0	26,825	TOTAL	36,715	-29,286	0	33,915
YTD	13,000	0	0	19,825	PYTD	13,000	0	0	11,000
A/R WIP YTD WORK	1,000.00 -225.00	1 MONTH 0.00 750.00	0.0 1,250.0 TUAL V	0 0 -7,61 ARIANCE	0.00 6.00 %BUDGET	0.00 762.00 LAST	0.00 -3,260.00 DATE	1,000.( -8,339.(	00 A/R 10 WIP
HOURS DOLLARS	0. 0.	00 8 00 16,66	1.20 1.00 -16	-81.20 ,661.00	0.00%	BILLE PAYME	D 06/01/1 NT 06/28/1	0 1,000 0 3,225	0.00 PRG
<	WC	RK-IN-PROCE	ss	>	NET (	WIP ACC	COUNTS ON	APDI.TPh	ምርንሞ እ ፣
	fees ex	ork-in-proce Penses	DB/CR	offsets	SUBTO	PAL RECEI	VABLE R	etainer	EXPOSURE
		0.00							
									NIES EST
JEE DET	wrn: (162)	(No) APP	LY RETAINE	R? (Yes)	(NO) BILI	L TYPE: (S			
							WIP TO X	FER:	***************************************
							WIP TO HO	OLD:	
							WIP TO CL	EAR:	, , , , , , , , , , , , , , , , , , ,
							WRITE UP/DO	OWN:	
						A	MOUNT TO B	TLL:	
						APPROVED	BY:	DATE:	***************************************

02 Jul 2010 13:36 DWIP SORT ON CLIENT ID 5266 / PAGE: 1

### #: 3457

Voynow, Bayard & Company, CPAs DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010 SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

STAR NISSAN INC./ VIVIAN \* \* FEE & EXPENSE SUMMARIES \* \* \* CHARGEABLE FEES SUMMARY BY WORK CODE HOURS AMOUNT TOTAL
7.00 560.00 560.00
0.50 120.00 680.00
64.10 14,317.00 14,997.00
8.70 1,637.00 16,634.00
0.90 27.00 16,661.00
0.00 -25,000.00 -8,339.00 HOURS AMOUNT AUDIT ENGAGEMENTS EMPLOYEE BENEFIT PLANS BUSINESS TAX ENGAGEMENTS INTERIM SERVICES PERSONAL TAX RETURN SERVICES SYSTEM GENERATED FEES \*\* TOTAL 81.20 -8,339.00 HOURS AMOUNT TOTAL
0.00 -25,000.00 -25,000.00
1.30 39.00 -24,961.00
0.20 22.00 -24,939.00
7.00 560.00 -24,379.00
31.50 5,985.00 -18,394.00
0.40 100.00 -18,294.00
4.00 760.00 -17,534.00
36.30 9,075.00 -8,459.00
0.50 120.00 -8,339.00 \* CHARGEABLE FEES SUMMARY BY STAFF 119 ANNEMARIE DISCHINGER 127 RAFAEL VARGAS 129 JOHN BRESLIN 40 Shawn McCormack 48 Kenneth Mann 75 Bob Seibel 83 Randall Franzen 92 David Kaplan 81.20 -8,339.00 \*\* TOTAL HOURS AMOUNT TOTAL

0.00 -1,000.00 -1,000.00

0.00 -1,000.00 -2,000.00

0.00 -1,000.00 -3,000.00

0.00 -1,000.00 -4,000.00

0.00 -1,000.00 -5,000.00

0.00 -1,000.00 -6,000.00

0.00 -1,000.00 -7,000.00

0.00 -1,000.00 -8,000.00

0.00 -1,000.00 -9,000.00

0.00 -1,000.00 -10,000.00

0.00 -1,000.00 -11,000.00

2.00 380.00 -10,620.00

3.00 570.00 -10,050.00

0.00 -1,000.00 -11,050.00

10.50 2,415.00 -8,635.00

1.00 190.00 -8,345.00

1.00 190.00 -8,345.00

1.00 190.00 -8,345.00

1.00 190.00 -3,685.00

7.00 1,330.00 -5,015.00

7.00 1,330.00 -2,355.00

0.50 95.00 -2,260.00

1.00 250.00 -2,710.00

0.50 125.00 -2,710.00

0.50 125.00 -2,710.00

0.50 150.00 -1,005.00

1.00 250.00 -2,710.00

0.50 150.00 -2,055.00

1.00 250.00 -2,055.00

0.50 95.00 -1,710.00

0.50 95.00 -1,710.00

0.50 95.00 -1,710.00

0.50 95.00 -1,710.00 \* CHARGEABLE FEES SUMMARY BY WORK DATE HOURS 01/31/09 02/28/09 03/31/09 04/30/09 05/31/09 06/30/09 07/31/09 08/31/09 09/30/09 10/31/09 11/30/09 12/29/09 12/30/09 12/31/09 01/06/10 01/08/10 01/18/10 01/20/10 01/21/10 01/22/10 01/23/10 01/31/10 02/01/10 02/02/10 02/11/10 02/12/10 02/19/10 02/20/10 02/24/10 02/26/10

02 Jul 2010 13:36 DWIP SORT ON CLIENT ID 5266 /

## Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 182 of 196 PageID #: 3458

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./

STAR NISSAN	INC./						VIVIAN		
		 * *	FI	CE (	EXPENSE	SUMMARIES	* *		the rate age, was vive one one
	02/27/10					1.00	190.00	-1,498.00	
	02/28/10					0.00	-1,000.00	-2,498.00	
	03/03/10					0.50	95.00	-2,403.00	
	03/11/10					0.90	27.00	-2,376.00	
	03/12/10					0.40	12.00	-2,364.00	
	03/25/10					1.00	250.00	-2,114.00	
	03/31/10					0.00	-8,000.00	-10,114.00	
	04/20/10					2.00	500.00	-9,614.00	
	04/22/10					7.00	1,750.00	-7,864.00	
	04/26/10					1.00	250.00	-7,614.00	
	04/30/10					0.00	-1,000.00	-8,614.00	
	05/03/10					3.00	750.00	-7,864.00	
	05/17/10					3.00	750.00	-7,114.00	
	05/31/10					0.00	-1,000.00	-8,114.00	
	06/11/10					0.50	95.00	-8,019.00	
	06/24/10					0.50	120.00	-7,899.00	
	06/25/10					7.00	560.00	-7,339.00	
	06/30/10					0.00	-1,000.00	-8,339.00	
								• • • • • •	
衛士	TOTAL					81.20	-8,339.00		

02 Jul 2010 13:36 DWIP SORT ON CLIENT ID 5266 / PAGE: 3

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
SORT ON CLIENT ID \* SELECTED CLIENTS

STAR NIS CDATE	SAN INC./ WDATE	: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEO#	n con ton
		·····································	ACTION
		* * CHARGEABLE FEES BY CODES//STAFF * *	
06/30/10	06/25/10	1 65 JOHN BRESLIN 129 80 7.00 560.00 847151 B	H T:
	AUDIT Tax	Audit/Examination 7.00 560.00	
)6/30/10	06/24/10	4 2 David Kaplan 92 240 0.50 120.00 846814 B Time Estimate for 2009 Pension Plan Audit.	HT:
	EBPLAN AU	ddit Planning 0.50 120.00	
01/31/10	01/08/10	5 21 Kenneth Mann 48 250 0.40 100.00 826754 B	H T:
	BUSTAX LI	FO Computations 0.40 100.00	
)3/31/10	03/12/10	5 61 ANNEMARIE DISCHINGER 119 30 0.40 12.00 830854 B processed best display and boxes corp returns	H T:
	BUSTAX Fe	deral Tax Return Prep 0.40 12.00	
)1/31/10	01/06/10	5 65 Randall Franzen 83 250 7.00 1,750.00 825893 B meet with NYS tax auditors	нт:
15/31/10	05/03/10	5 65 Randall Franzen 83 250 3.00 750.00 846256 B get ready for slaes tax audit	H T:
	BUSTAX Ta	x Audit/Examination 10.00 2,500.00	
2/28/10	02/01/10	5 66 Randall Franzen 83 250 1.20 300.00 836195 B calls from D Moore to go over sales tax issue and how to tie info for him	н т:
2/28/10	02/11/10	5 66 Randall Franzen 83 250 0.50 125.00 836214 B call to Vivian about missing car on the list for D Moore	н т:
2/28/10	02/19/10	5 66 Randall Franzen 83 250 0.60 150.00 836227 B calls to Vivian to go over question and how he wants to audit the books	H T:
4/30/10	04/20/10		н т:
4/30/10	04/22/10	5 66 Randall Franzen 83 250 700 1,750.00 841946 B go to NY and meet with sales tax auditor	н т:
5/31/10	05/17/10	5 66 Randall Franzen 83 250 3.00 750.00 846289 B Go over the tax notices for Sr and Steve K call IRS and state to figure out the amounts	н т:
	BUSTAX Ta:	x Notice Response 14.30 3,575.00	
1/31/10	01/18/10	5 69 Bob Seibel 75 190 1.00 190.00 825008 B	H T:
1/31/10	01/20/10	Prepair for visit. 5 69 Shawn McCormack 40 190 7.00 1,330.00 825933 B	н т.
1/31/10	01/20/10	5 69 Randall Franzen 83 250 8.00 2,000.00 825941 B	H T:
1/31/10	01/21/10	5 69 Shawn McCormack 40 190 7.00 1,330.00 825934 B 5 69 Shawn McCormack 40 190 7.00 1,330.00 825935 B 5 69 Bob Seibel 75 190 0.50 95.00 825016 B	н т:
1/31/10	01/22/10	5 69 Shawn McCormack 40 190 7.00 1,330.00 825935 B	H T:
		rollow up from year end visit.	H T:
2/28/10	02/02/10		н т:
		5 69 Shawn McCormack 40 190 2.00 380.00 829575 B	

# Voynow, Bayard & Company, CPAs DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010 SORT ON CLIENT ID \* SELECTED CLIENTS

5266 / STAR NIS	GRP SAN INC./	: STAF	R PRG BILL FRM:	10 CYC:	12 RATE	E FACTOR: VIVIA	1.00 MGMT:	83 56	
CDATE	WDATE	WORK	(CODE) STAFF NAM	ie sii	RATE	HRS	amount	SEQ#	ACTION
		* *	CHARGEABLE FEES	BY CODE	S//STAE	·F *	*		to their state come when when when while while
			Randall Franzen look over Jacki	83 e return	250 for Viv	1.00	250.00	836234	внт:
02/28/10	02/24/10	5 69	Bob Seibel	75	190	0.50	95.00	831240	B # T:
02/28/10	02/27/10	5 69	Bob Seibel Bob Seibel	75	190	1.00	190.00	831249	BHT:
			Extension.  Bob Seibel				95.00		
03/31/10	03/25/10	5 69	Extensions Randall Franzen	83	250	1.00	250.00	837102	внт:
05/31/10	04/26/10	5 69	look over the K Randall Franzen calls from Vivi	83	250	1.00	250.00	842025	внт:
06/30/10	06/11/10	5 69	Bob Seibel 6/15 estimate	75	190	0.50	95.00	846565	внт:
			d Tax Work				8,130.00		
02/28/10	02/26/10	6 39	RAFAEL VARGAS 2009 Federal Ex	127 tension.	110	0.20	22.00	828306	BHT:
	INTSER O	her S	ervices USE MEMO			0.20	22.00		
01/31/10	01/06/10	6 68	Shawn McCormack Organizing item	40 s to do y	190 ear end	3.50 work	665.00	825887	внт:
	INTSER Ta	x Pla	nning			3.50	665.00		
			Shawn McCormack Discussed year	end memo	with Vi	2.00 vian on ti	380.00	823675	внт:
01/31/10	12/30/09	6 82	Shawn McCormack Discussed year	40	190	3.00	570.00	823676	B H T:
	INTSER C1	ient i	Assist UNBUDGETE			5.00	950.00		
03/31/10	03/11/10	7 61	ANNEMARIE DISCHI processed 08 and					830842	в н т:
	PERSTX Fe	deral	Tax Return Prep			0.90	27.00		
	* * TOT	AL FE	ES			81.20	16,661.00		
			* * DEBIT	rs & cred	ITS *	*			
01/31/09	01/31/09	99 3					-1,000.00	771076	ON HOLD
	02/28/09						-1,000.00		
	03/31/09						-1,000.00		
	04/30/09						-1,000.00		
	05/31/09						-1,000.00		
	06/30/09 07/31/09						-1,000.00		
	08/31/09						-1,000.00 -1,000.00		
	09/30/09						-1,000.00		
	10/31/09						-1,000.00		
11/30/09	11/30/09	99 3					-1,000.00		
02 Jul 20	10 13:36		** 100 AND 160 AND 160 No. 100	DWIP SO	ORT ON	CLIENT ID	5266 /	*** *** *** *** *** *** ***	PAGE: 5

# Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 185 of 196 PageID #: 3461

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

			SORT ON CLIENT	ID * SELECT	ED CLIENTS	2010	
5266 / STAR NIS	GRP SAN INC./	: STAR PRG	BILL FRM: 10 CY	YC: 12 RATE	FACTOR: 1.00 VIVIAN	MGMT: 83 56	
CDATE	WDATE	WORK (CODE)	STAFF NAME		HRS	AMOUNT SEQ#	ACTION
		<b>*</b>	* * DEBITS/C	REDITS * *		*** *** *** *** *** *** #\$ #\$ #\$ #\$ #\$ #\$ #\$ #\$ #\$ #\$ #\$	Hi MAN Main, allah algar dan alam ajam alau anan aran
	12/31/09				-1	,000.00 820202	ON HOLD
	01/31/10				-1	,000.00 823305	B H T:
	02/28/10					,000.00 826447	
	03/31/10					,000.00 831562	
	03/31/10					,000.00 828960	
	04/30/10					,000.00 840259	
	05/31/10					,000.00 840981	
04/30/10	06/30/10	99 3			-1	,000.00 844628	B H T:
						c	N HOLD
	* * TOT	AL PROGRESS	BILLS AND OTHER	CREDITS	-25		2,000.00)
	FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
16	6,661.00	0.00	16,661.00	0.00	16,661.00	-25,000.00	-8,339.00

02 Jul 2010 13:36 DWIP SORT ON CLIENT ID 5266 / PAGE: 6

CONFIDENTIAL

# Voynow, Bayard & Company, CPAs 1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

June 30, 2010

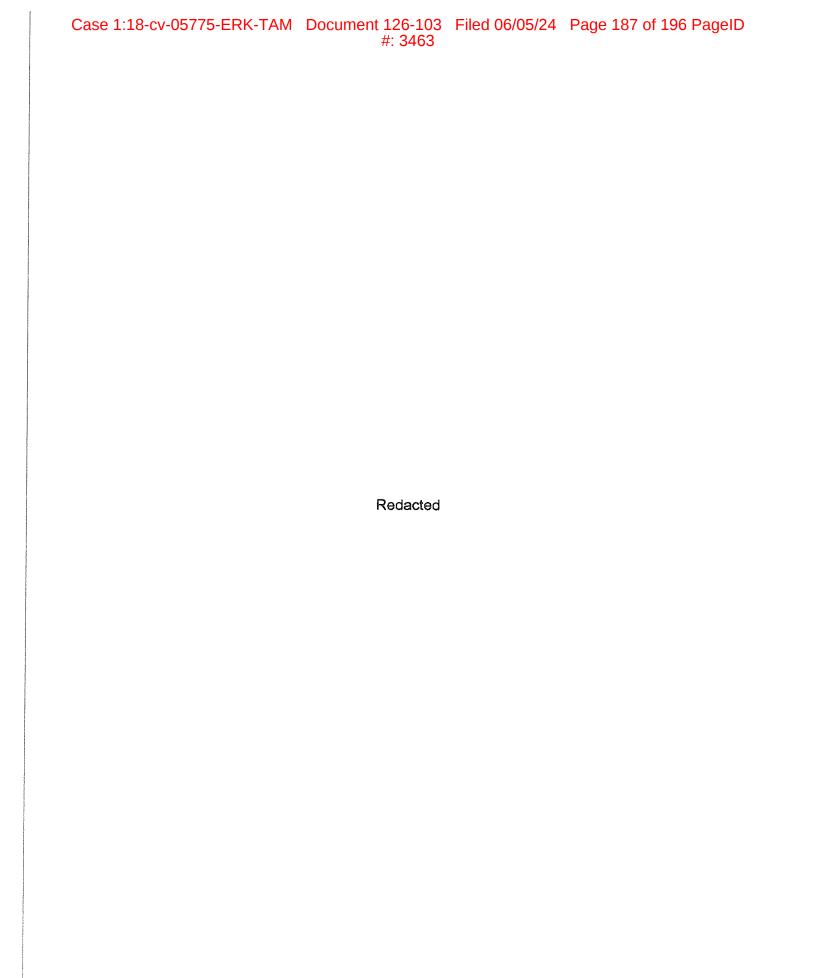
STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

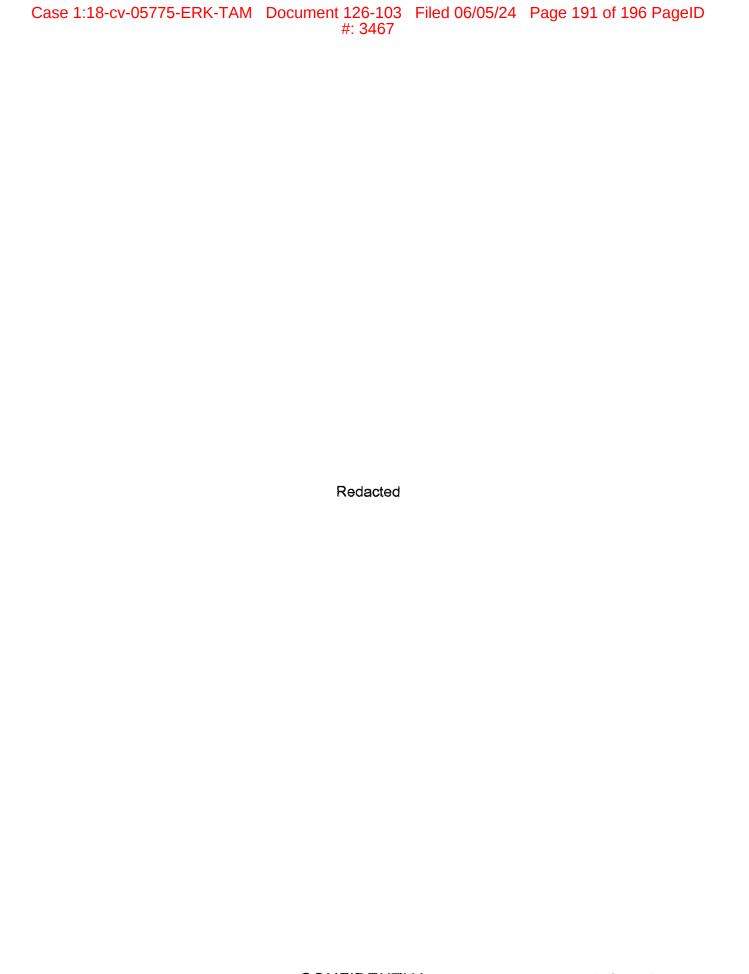
Client #: 5266/ Invoice: 20192

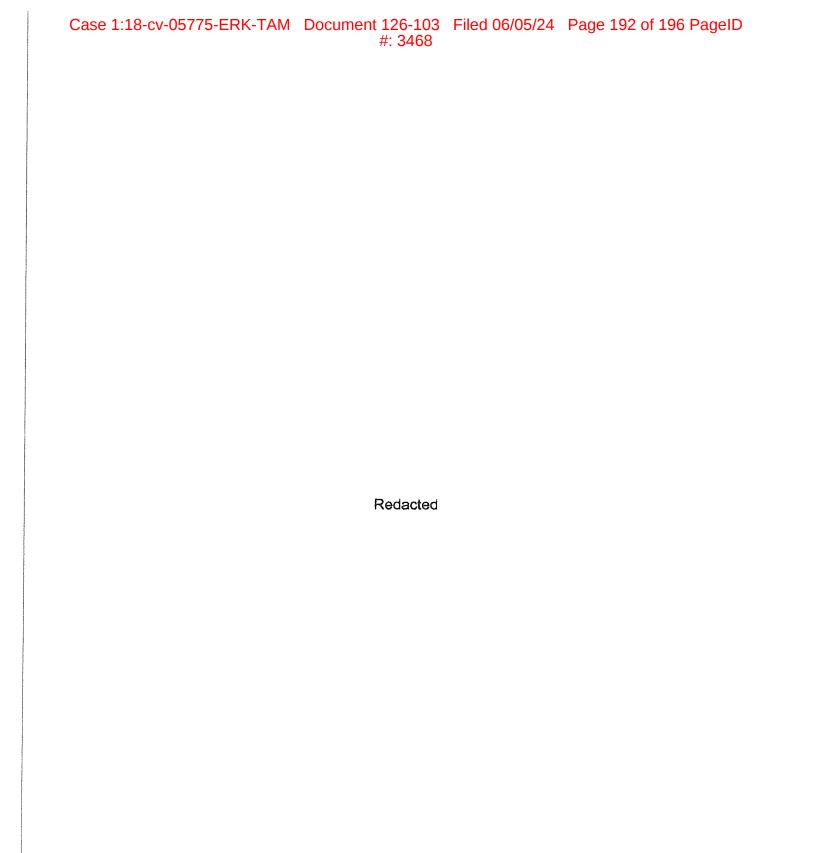
#### PROFESSIONAL SERVICES:

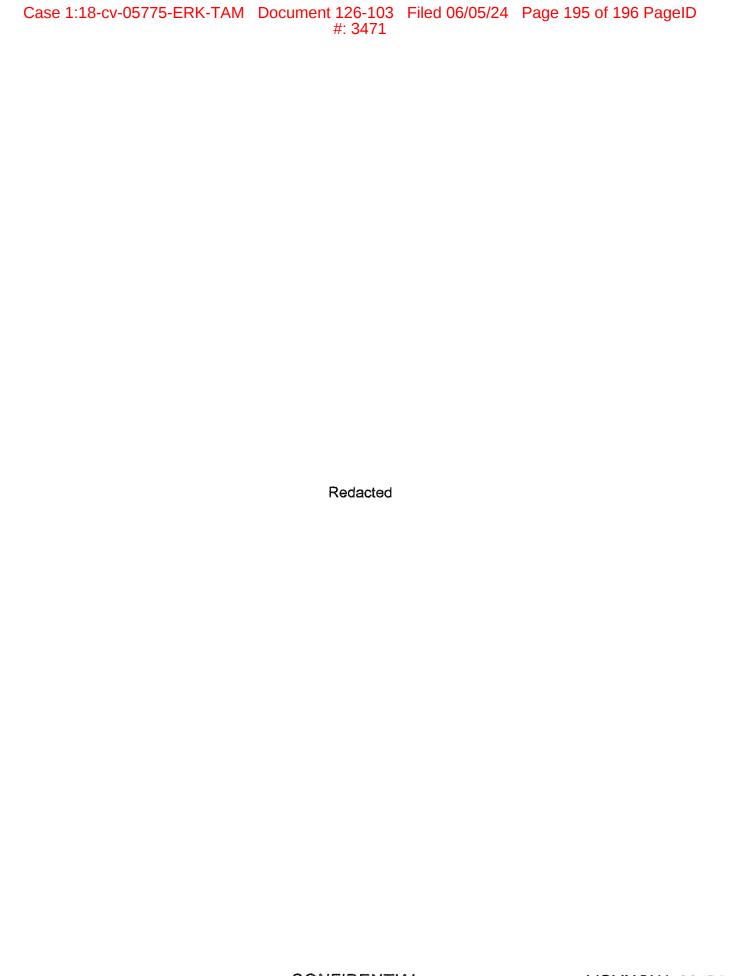
ACCOUNTING SERVICES AS REQUESTED:

MEET WITH SALES TAX AUDITOR ON JANUARY 6 AND MAY 17, 2010 TO GO OVER THE AUDIT. AT meeting WEST WITH AUDITOR (MR MOORE) TO EXPLAIN AND SHOW HIM HOW SALES TAX IS CALCULATED ON PARTS TICKETS AND SERVICE ORDERS. REVIEWED THE LEASE SHEET THE AUDITOR WAS EXPLAINED IN DEFAIL PREPARING AND NOW IT SHOULD TIE OUT TO EACH LEASE AGREEMENT. Follow of on DISCUSS THE MISSING INFORMATION THAT HE
LS REQUEST AND WHAT WE NEED TO FIND AND HOW TO GATHER AND ASSEMBLE THE INFORMATION FOR THE AUDITOR. THIS TIME INCUDES PHONES CALLS WITH THE AUDITOR DISCUSS The GAThering And Assembling Process TO DISCUSS THE REQUESTED INFORMATION AND GATHER DOCUMENTS FOR THE AUDITOR POSMITATION. \$ 2,855.00 Topp Preparition of new resters for ACCOUNTANT RANDALL FRANZEN









### Case 1:18-cv-05775-ERK-TAM Document 126-103 Filed 06/05/24 Page 196 of 196 PageID

### Voynow, Bayard & Company, CPAs

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

March 15, 2010

STAR NISSAN INC. 206-26 NORTHERN BOULEVARD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5266/ Invoice: 19967

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON DECEMBER 31, 2009 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,000.00